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A.E. Res. 80-23

OVERHEAD COSTS
FROM
FARM COST ACCOUNTS

27 FARMS-1979

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REPORTS
from
FARM COST ACCOUNTS

27 Farms, 1979

Enterprise data from the 1979 New York Farm Cost Account Project have been published in the following reports. Additional copies may be obtained from County Extension offices or directly from the Department of Agricultural Economics, Cornell University, Ithaca, New York 14853.

Overhead Costs	A.E. Res.	80-23
Livestock Costs and Returns	A.E. Res.	80-24
Field Crops Costs and Returns	A.E. Res.	80-25
Fruit and Vegetable Crops Costs and Returns	A.E. Res.	80-26

OVERHEAD COSTS, A.E. Res. 80-23

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INTRODUCTION

The New York Farm Cost Account Project is a research project which is a part of the Cornell Agricultural Management Information System (CAMIS). Since 1914 data have been published from detailed enterprise records kept by New York farmers in cooperation with the Department of Agricultural Economics at Cornell University. These publications provide College and field staff as well as farmers and others interested in agriculture with a continuous record of economic changes taking place on New York farms.

The farms are located in most of the farming areas of the State. They are generally well-managed, full-time, commercial farm businesses. They are representative of the "better" farms in New York.

The reports present the results of individual enterprises and the averages of the enterprise costs and returns for all farms. They show not only the averages of cost and returns but also indications of the variations and reasons for them. The factors for individual enterprises are arranged according to size of enterprise. The annual averages of the various factors are not averages of average costs but are weighted by the size of the enterprise.

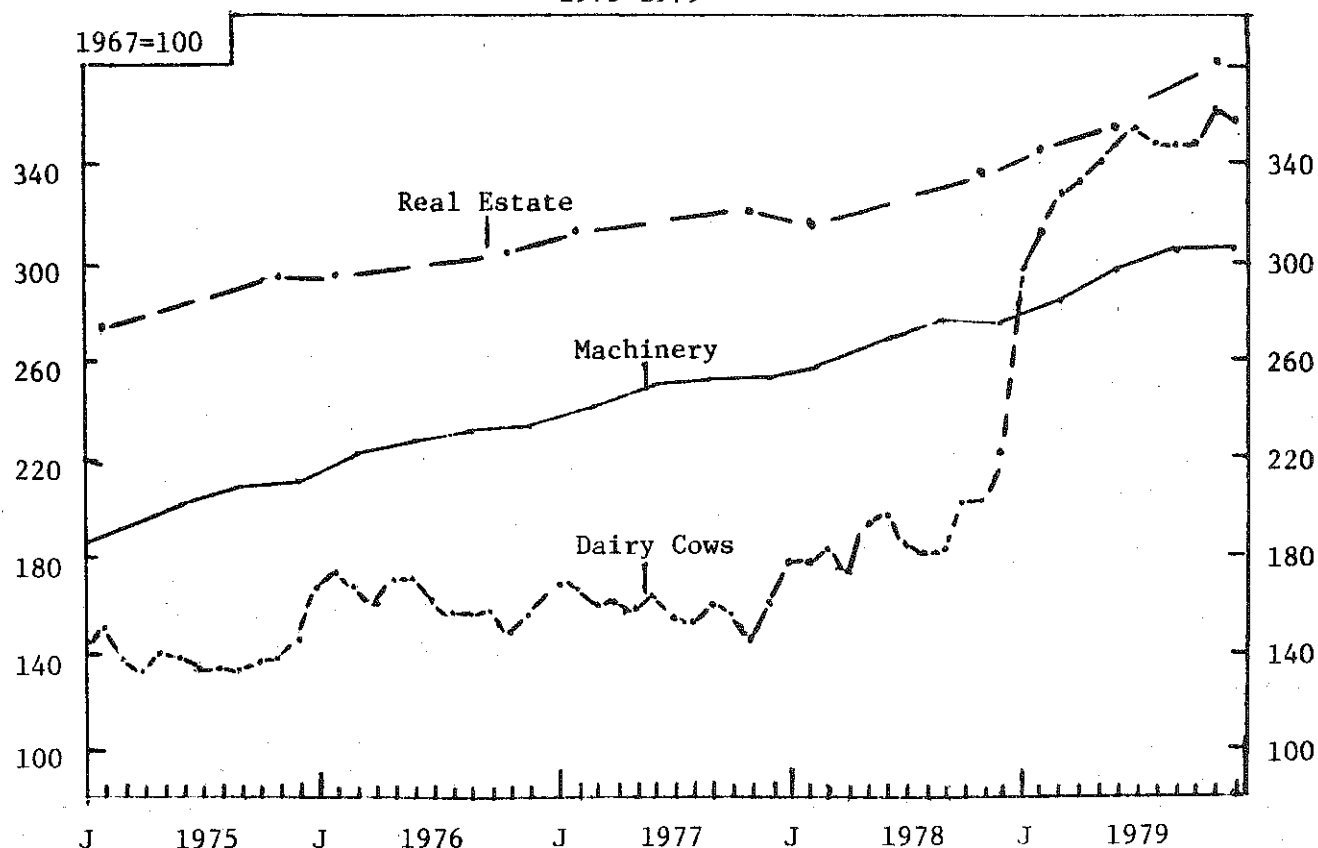
Acknowledgements

The project was under the supervision of Darwin Snyder, who also did the field work necessary to complete the records. Editing and processing the data, closing the books, and the preparation of these reports was done by Barbara Wilcox and Florence Blodgett assisted by Oneta Shipe. Mary Chaffee typed and assembled the reports and assisted in processing the data.

The material on pages 2, 3, and 4 of this report was taken from A.E. Res. 80-16, Dairy Farm Management, Business Summary, New York 1979 by Stuart F. Smith.

Special acknowledgement is due the group of farmers who are willing to keep the detailed records so essential to such a system of enterprise cost accounting. Without their continuing efforts and willingness to provide this information, this important and accurate source of real farm data would not exist.

Prices VALUE OF NEW YORK FARM REAL ESTATE, DAIRY COWS & MACHINERY
1975-1979



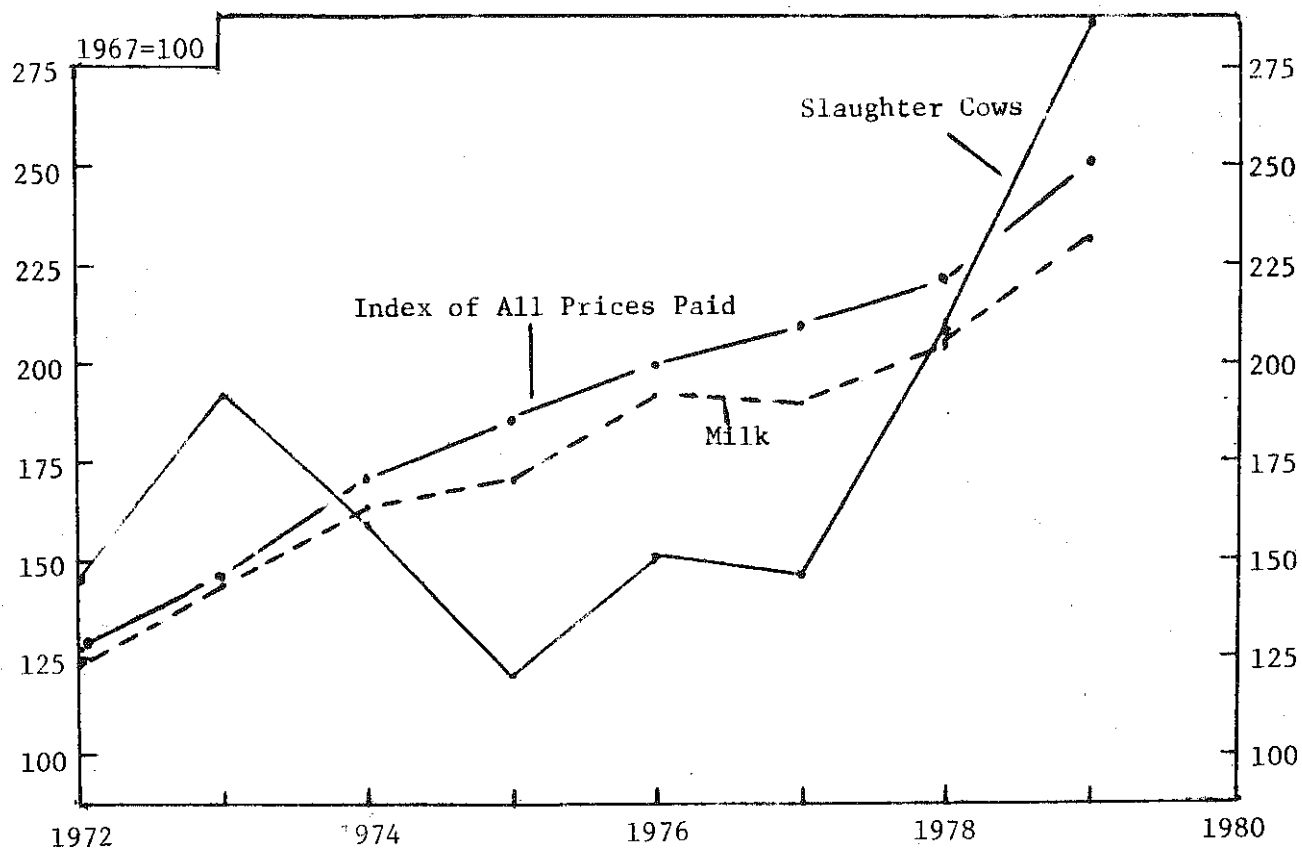
Price changes have a direct affect on the inventory values on New York dairy farms. Real estate and machinery prices have risen steadily during the past five years. Dairy cow prices dropped during 1974, rose sharply in late 1975, fluctuated throughout 1976 and 1977, and then jumped 62 percent in 1978. Dairy cow prices continued upward in 1979 and were reported at \$1,105 for December, or 38 percent above the December 1978 price. From 1967 to 1979, machinery prices increased 205 percent, dairy cows 256 percent and real estate increased 281 percent.

Table 1. REPORTED VALUES OF DAIRY FARM INVENTORY ITEMS, 1975-1979

Year*	N.Y. Dairy Cows		Machinery		N.Y. Farm Real Estate	
	Value/Head	1967=100	1967=100		Value/Acre	1967=100
1975	(Dec.) \$450	145	(Dec.) 222	(Nov.)	\$543	294
1976	(Dec.) 485	156	(Dec.) 233	(Nov.)	562	304
1977	(Dec.) 495	160	(Dec.) 253	(Nov.)	593	320
1978	(Dec.) 800	258	(Dec.) 276	(Nov.)	629	339
1979	(Dec.) 1105	356	(Dec.) 305	(Nov.)	704	381
Percent change:						
1975 to 1976	+ 8%		+ 5%		+ 3%	
1976 to 1977	+ 3%		+ 9%		+ 5%	
1977 to 1978	+62%		+ 9%		+ 6%	
1978 to 1979	+38%		+ 9%		+12%	

* Latest figure reported for year, i.e., November for real estate.

PRICES RECEIVED AND PAID BY NEW YORK DAIRY FARMERS, 1972-1979

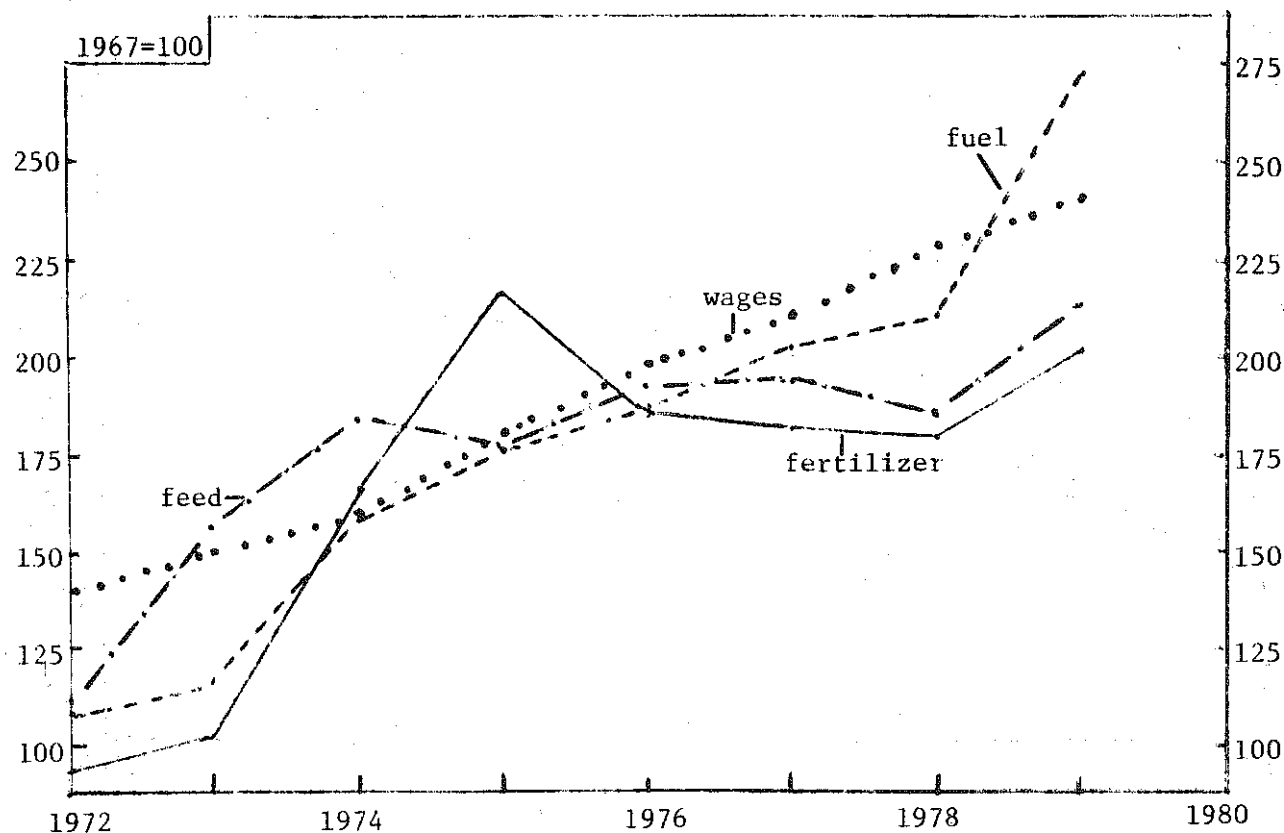


The relationship of prices received to prices paid is a major factor in determining farm income. The graph above shows the trend in prices since 1972 for milk, cull cows, and the index of prices paid by New York dairy farmers. Milk prices have lagged behind all prices paid since 1971. Slaughter cow prices follow the beef cycle and have risen sharply since 1977. In 1979, prices paid rose 14 percent, milk three percent, and slaughter cows 38 percent.

Table 2. PRICES RECEIVED & PAID BY NEW YORK DAIRY FARMERS, 1967-1979

Year	Milk 3.5% B.F. (cwt.)	Slaughter Cows (cwt.)	Prices Paid by N.Y. Dairy Farmers (1967=100)	Monthly Farm Price Per 100 Lbs. of Milk, 1979	
1967	\$5.07	\$17.10	100	January	\$11.49
1970	5.89	20.70	112	February	11.57
1971	6.02	21.20	120	March	11.12
1972	6.25	24.48	126	April	10.95
1973	7.30	32.80	146	May	10.93
1974	8.24	27.40	172	June	11.03
				July	11.60
1975	8.64	20.60	186	August	12.23
1976	9.71	25.57	200	September	12.51
1977	9.61	25.09	210	October	12.64
1978	10.38	35.58	221	November	12.62
1979	11.74	49.27	252	December	12.25

PRICES PAID BY FARMERS FOR SELECTED ITEMS, 1972-1979



Prices of major farm inputs have all increased since 1972 but only wages paid by farmers have increased at a fairly constant rate. Feed prices rose 15 percent in 1979 following a four year period of stable prices. Fertilizer prices increased 12 percent in 1979 after declining for three consecutive years. Fuel prices jumped 29 percent last year following four years of single digit increases.

Table 3. PRICES PAID BY FARMERS FOR SELECTED ITEMS, 1973-1979

Year	Index 1967=100				
	Feed	Fertilizer	Fuel	Wages	Taxes
1972	112	94	108	140	142
1973	157	102	116	150	146
1974	185	167	159	160	154
1975	177	217	177	180	166
1976	192	185	187	199	176
1977	194	182	203	212	195
1978	186	180	212	229	210
1979	213	202	273	241	221
Percent increase:					
1972 to 1978 (ave./year)	13%	16%	22%	10%	8%
1978 to 1979	15%	12%	29%	5%	5%

SOURCE: U.S.D.A. - Agricultural Prices

Growing Conditions

Table 1. TEMPERATURE, PRECIPITATION AND GROWING SEASON
Selected Stations, New York, 1941-70 and 1979

Station	Average temperature		Precipitation				Length of growing season*	
	May - Sept.		May - Sept.		Total Annual		growing season*	
	1941-70	1979	1941-70	1979	1941-70	1979	1947-67	1979
	degrees		inches				days	
Albany	65.7	65.7	15.4	15.6	33.4	37.1	---	151
Alfred	61.8	60.2	17.2	17.2	36.7	36.8	125	125
Aurora	64.6	63.2	13.8	17.5	40.0	40.9	160	176
Batavia	64.1	65.1	15.3	20.2	32.6	40.0	154	157
Binghamton	63.3	62.1	17.9	14.8	37.4	36.7	154	175
Canton	63.0	62.2	16.5	19.6	34.5	38.4	127	114
Glens Falls	----	63.5	17.8	16.1	39.3	38.2	---	118
Ithaca	63.8	62.3	17.2	16.0	34.8	36.2	145	140
Lowville	62.5	62.7	16.5	17.1	38.5	41.1	123	142
Utica	63.5	64.0	18.1	15.2	40.6	40.8	157	178

* Days between the last temperature of 32 degrees in the spring and the first in the fall.

Source: Climatological Data, NOAA, Environmental Data Service, Annual Summary, New York, 1979, Vol. 91, No. 13 and unpublished data.

Weather is a factor to be considered when studying a farm business for a specific year. The growing conditions have a marked effect on the crops for that year. It is for this reason that data are presented on the growing conditions for 1979 and for the period 1941-70.

In general, the growing season produced cooler than normal temperatures especially in the Southern Tier and North Country areas of the State. These areas also had a shorter than average growing season although the Lowville station recorded more frost free days than normal. Temperatures averaged higher than normal in the Utica and Batavia areas which was also related to their abnormally long growing season. Precipitation for the growing season was above normal in central and western New York and fairly normal elsewhere. However, the seasonal distribution was such that June and July were dryer and September was wetter than normal in most areas of the State.

Data are presented for ten weather stations. Rainfall is reported by months for the growing season (Table 2).

Table 2. GROWING SEASON RAINFALL
Selected Stations, New York, 1941-70 and 1979

Station	May		June		July		August		September	
	1941-70	1979	1941-70	1979	1941-70	1979	1941-70	1979	1941-70	1979
	inches									
Albany	3.26	4.13	3.00	1.94	3.12	2.78	2.87	2.67	3.12	4.05
Alfred	3.76	3.47	3.76	2.48	3.73	2.72	3.00	3.30	2.93	5.26
Aurora	2.98	3.22	2.54	2.51	3.03	2.34	2.81	4.22	2.46	5.24
Batavia	3.17	5.05	2.69	2.07	3.05	3.01	3.50	3.99	2.87	6.08
Binghamton	3.83	4.26	3.59	0.98	3.83	1.45	3.61	2.44	3.02	5.70
Canton	3.37	3.26	2.91	1.50	3.43	1.68	3.47	6.01	3.31	7.19
Glens Falls	3.63	4.37	3.77	1.04	3.68	3.86	3.42	2.33	3.31	4.54
Ithaca	3.55	2.11	3.40	2.66	3.67	2.18	3.49	4.76	3.08	4.28
Lowville	3.42	3.99	2.94	0.97	3.26	1.17	3.58	5.17	3.31	5.77
Utica	3.52	3.42	3.55	1.25	4.17	1.31	3.54	3.71	3.32	5.48

Source: Climatological Data, NOAA, Environmental Data Service, Annual Summary, New York, 1979, Vol. 91, No. 13 and unpublished data.

YIELDS FOR CROPS AND LIVESTOCK
New York State and Farm Cost Account Averages

Item	Unit	New York State*				Cost
		1957-61	1967-71	1978	1979	Account 1979
Hay	tons	1.9	2.2	2.1	2.3	2.9
Corn silage	tons	11	14	13.0	13.0	14.6
Corn grain	bu.	57	85	79	85	99
Oats	bu.	52	60	59	62	67
Wheat	bu.	32	39	35	41	47
Milk per cow	lbs.	7,914	10,361	11,488	11,800	15,372

*Source: New York Agricultural Statistics, 1979; Crop Reporting Service, USDA.

FARM COST ACCOUNT SUMMARY, 1979

Crop Enterprises

Crop	Number of enter- prises	Average acres per enter- prise	Yield per acre	Hours of labor per acre*	Return per		Profit per acre	Profit on enter- prise
					Hour of labor	Dollar of cost		
					\$	\$	\$	\$
<u>Forage:</u>								
Hay	19	76	2.9 tn	7	0.90	0.84	-30	-2,260
Hay crop silage	15	140	6.6 tn	5	0.39	0.87	-24	-3,417
Corn silage	18	122	14.6 tn	5	9.05	1.07	18	2,181
<u>Grain:</u>								
Corn for grain	9	98	99 bu	3	5.12	1.00	-1	-112
High moist. corn	13	138	3.8 tn	3	18.84	1.22	47	6,560
Oats	5	31	67 bu	3	-18.35	0.63	-53	-1,637
Wheat	13	131	47 bu	2	22.68	1.26	39	5,171
<u>Fruit:</u>								
Apples	12	111	540 bu	92	7.39	1.07	97	10,679
Red tart cherries	8	32	6,396 lb	66	33.16	2.80	1,892	59,734

* To grow and harvest the crop.

ENTERPRISE RATES OF RETURN
FARM COST ACCOUNT RECORDS, 1976-79

Enterprise	Return per hour of labor				Return per dollar of cost			
	1976	1977	1978	1979	1976	1977	1978	1979
	\$	\$	\$	\$	\$	\$	\$	\$
<u>Livestock:</u>								
Dairy cows	6.73	5.07	9.01	10.77	1.10	1.03	1.13	1.15
Dairy heifers	-2.90	-1.43	2.23	3.97	0.72	0.78	0.92	0.96
<u>Forage:</u>								
Hay	4.90	5.15	3.31	0.90	1.05	1.05	0.94	0.84
Hay crop silage	6.79	3.19	-2.52	0.39	1.09	0.96	0.79	0.87
Corn silage	5.10	6.73	4.46	9.05	1.03	1.07	0.98	1.07
<u>Grain:</u>								
Corn for grain	-0.32	-0.99	0.00	5.12	0.91	0.87	0.92	1.00
High moisture corn	5.80	7.10	6.98	18.84	1.04	1.07	1.04	1.22
Oats	-3.44	-17.76	-3.92	-18.35	0.80	0.54	0.77	0.63
Wheat	-0.23	-2.13	-4.11	22.68	0.88	0.84	0.75	1.26
<u>Fruits:</u>								
Apples	8.63	8.72	7.61	7.39	1.33	1.36	1.19	1.07
Sweet cherries	-0.98	7.32	7.45	NA	0.59	1.23	1.29	NA
Red tart cherries	21.18	17.71	43.59	33.16	1.91	1.64	3.43	2.80

FACTORS FROM 168 TRACTOR ENTERPRISES
26 COST ACCOUNT FARMS, 1979
(ARRANGED BY HOURS OF USE PER TRACTOR)

FARM NO	AVG	ANNUAL COST PER TRACTOR					GL OF	HR OF	AVG
	VALUE		REPAIRS				FUEL	USE	COST /
	PER		AND		ALL	TOTAL	PER	PER	HR OF
TRACTOR	TRACTOR	DEPREC	LABOR	FUEL	OTHER	COST	GL	TRACTOR	USE
	\$	\$	\$	\$	\$	\$	GL	HR	\$
CLASS 1 TRACTORS, 10 - 19 PTO HP, 2 TRACTORS IN 2 ENTERPRISES:									
858	925	50	35	103	123	311	0.9	135	2.30
848	450	0	754	138	79	971	1.4	113	8.59
CLASS 2 TRACTORS, 20 - 34 PTO HP, 26 TRACTORS IN 15 ENTERPRISES:									
862	3,500	0	222	552	436	1,210	1.0	755	1.60
804	400	0	273	387	132	792	1.0	530	1.49
105	500	0	1,147	174	111	1,432	0.9	255	5.62
836	400	0	249	252	88	589	1.5	240	2.45
812	1,682	365	127	133	174	799	1.0	210	3.81
822	500	0	699	135	167	1,001	0.9	185	5.41
827	365	0	395	368	118	881	3.0	183	4.80
863	800	0	258	179	127	564	1.3	171	3.29
834	400	0	157	80	104	341	0.8	131	2.59
858	1,200	0	426	110	150	686	1.6	85	8.07
812	500	0	60	95	70	225	2.7	58	3.88
828	1,075	50	0	156	178	384	4.2	50	7.68
105	1,800	0	144	103	237	484	3.4	42	11.52
858	1,428	456	35	31	138	660	1.0	40	16.50
824	700	0	0	22	56	78	1.0	30	2.60

FACTORS FROM 168 TRACTOR ENTERPRISES
26 COST ACCOUNT FARMS, 1979
(ARRANGED BY HOURS OF USE PER TRACTOR)

FARM NO	AVG	ANNUAL COST PER TRACTOR					GL OF	HR OF	AVG
	VALUE	REPAIRS					FUEL	USE	COST /
	PER	AND	ALL	TOTAL	PER	PER	HR OF	USE	HR OF
TRACTOR	DEPREC	LABOR	FUEL	OTHER	COST	GL	TRACTOR	GL	TRACTOR
	\$	\$	\$	\$	\$	\$	GL	HR	\$
CLASS 3 TRACTORS, 35 - 49 PTO HP, 51 TRACTORS IN 43 ENTERPRISES:									
105	500	0	605	891	150	1,646	0.7	1,680	0.98
802	6,400	200	2,445	687	789	4,121	0.9	1,028	4.01
802	5,375	250	2,185	990	703	4,128	1.5	953	4.33
862	9,000	0	823	690	985	2,498	1.1	825	3.03
830	4,000	0	954	471	543	1,968	0.7	805	2.44
802	11,350	300	116	830	1260	2,506	1.7	707	3.54
802	4,450	100	1,367	1,019	662	3,148	2.5	582	5.41
802	3,500	0	1,343	889	514	2,746	2.4	534	5.14
830	600	0	460	844	202	1,506	1.9	530	2.84
828	4,250	500	641	249	661	2,051	0.6	506	4.05
835	3,523	46	1,570	404	859	2,879	1.2	487	5.91
156	1,800	0	279	1,443	232	1,954	3.5	487	4.01
822	5,000	0	407	269	617	1,293	0.8	486	2.66
802	3,800	400	444	642	481	1,967	1.9	485	4.06
802	3,050	100	1,046	768	407	2,321	2.5	452	5.13
830	3,000	0	1,701	871	508	3,080	2.5	419	7.35
105	1,300	0	636	348	239	1,223	1.4	352	3.47
862	5,700	0	534	223	656	1,413	0.8	344	4.11
812	1,000	0	820	419	138	1,377	2.0	332	4.15
821	1,000	0	535	197	127	859	1.0	286	3.00
840	4,500	0	294	280	480	1,054	1.3	284	3.71
108	1,500	0	69	273	261	603	1.5	271	2.23
105	1,500	0	463	364	235	1,062	1.9	271	3.92
840	3,000	0	110	485	320	915	2.3	259	3.53
804	2,539	98	0	156	251	505	0.9	256	1.97
848	1,800	0	882	268	224	1,374	1.3	239	5.74
146	1,300	0	550	403	216	1,169	2.4	228	5.13
832	1,700	200	696	314	581	1,791	2.2	226	7.92
827	1,007	14	525	358	256	1,153	2.5	216	5.33
806	1,200	0	244	332	125	701	2.5	203	3.45
146	1,500	0	509	196	255	960	1.4	191	5.03
146	1,300	0	411	261	194	866	2.2	159	5.45
146	2,000	0	355	230	364	949	2.0	154	6.16
156	2,000	0	25	260	260	545	2.0	154	3.54
862	800	0	484	123	167	774	1.1	140	5.53
802	362	25	102	185	116	428	2.0	131	3.27
146	1,550	100	700	259	227	1,286	2.7	127	10.13
806	2,000	0	1,209	170	332	1,711	2.0	120	14.26
862	1,800	0	513	245	267	1,025	2.9	109	9.40
858	2,000	0	815	164	235	1,214	1.9	108	11.24
840	1,500	0	37	190	160	387	2.4	100	3.87
105	1,800	0	706	122	250	1,078	1.8	93	11.59
824	2,192	185	44	65	265	559	0.9	93	6.03

FACTORS FROM 168 TRACTOR ENTERPRISES
26 COST ACCOUNT FARMS, 1979
(ARRANGED BY HOURS OF USE PER TRACTOR)

FARM NO	AVG VALUE PER TRACTOR	ANNUAL COST PER TRACTOR					GL OF FUEL PER HOUR	HR OF USE PER TRACTOR	AVG COST / HR OF USE
		DEPREC	REPAIRS AND LABOR	FUEL	ALL OTHER	TOTAL COST			
	\$	\$	\$	\$	\$	\$	GL	HR	\$
CLASS 4 TRACTORS, 50 - 64 PLO HP, 38 TRACTORS IN 29 ENTERPRISES:									
832	9,548	1,097	885	542	1663	4,187	0.9	771	5.43
830	9,750	500	200	825	1079	2,604	1.4	756	3.44
804	8,500	0	3,632	619	905	5,156	1.2	697	7.40
863	6,500	1,000	1,153	810	707	3,670	1.7	684	5.37
804	3,500	0	929	1,017	459	2,405	2.1	677	3.55
806	11,250	250	1,647	1,321	636	3,854	2.9	669	5.76
834	5,500	0	599	782	750	2,131	1.7	599	3.56
812	4,000	0	588	720	441	1,749	1.7	598	2.92
832	3,000	0	1,980	594	1075	3,649	1.6	503	7.25
112	1,700	200	313	504	331	1,348	1.5	480	2.81
112	6,000	0	1,886	480	766	3,132	1.5	457	6.85
827	2,644	63	1,490	981	458	2,992	2.8	451	6.64
822	7,000	0	1,536	459	830	2,825	1.5	445	6.35
828	5,375	250	123	250	672	1,295	0.7	424	3.05
105	2,000	0	877	693	283	1,853	2.4	397	4.67
835	4,800	0	188	318	734	1,240	1.3	347	3.57
858	3,900	200	397	784	431	1,812	2.8	342	5.30
821	3,000	0	478	502	318	1,298	2.1	335	3.87
824	3,200	67	403	161	319	950	0.6	331	2.87
108	3,000	0	381	433	393	1,207	2.0	324	3.73
848	4,750	500	208	298	549	1,555	1.1	311	5.00
828	3,375	250	1,138	430	510	2,328	2.1	276	8.43
802	5,000	0	2,941	726	777	4,444	4.1	258	17.22
843	2,000	0	499	476	261	1,236	3.0	236	5.24
112	1,700	200	12	369	291	872	2.3	235	3.71
858	5,000	0	352	745	575	1,672	4.0	232	7.21
806	8,000	0	1,180	319	818	2,317	2.1	218	10.63
836	4,000	0	195	337	449	981	2.6	181	5.41
834	2,200	0	109	310	345	764	2.8	151	5.06

FACTORS FROM 168 TRACTOR ENTERPRISES
26 COST ACCOUNT FARMS, 1979
(ARRANGED BY HOURS OF USE PER TRACTOR)

FARM NO	AVG VALUE PER TRACTOR \$	ANNUAL COST PER TRACTOR					GL OF FUEL PER HOUR GL	HR OF USE PER TRACTOR HR	AVG COST / HR OF USE \$
		DEPREC	REPAIRS AND LABOR	FUEL	OTHER	TOTAL COST			

CLASS 5 TRACTORS, 65 - 89 PTO HP, 16 TRACTORS IN 16 ENTERPRISES:

112	10,750	1,500	359	1,819	1145	4,823	2.5	1,035	4.66
827	2,700	0	1,785	1,926	732	4,443	3.1	924	4.81
840	14,457	1,086	540	953	1404	3,983	1.8	730	5.46
812	8,200	0	892	833	949	2,674	1.8	654	4.09
834	4,000	0	2,408	1,060	602	4,070	2.3	626	6.50
804	3,600	0	708	1,553	538	2,799	3.5	619	4.52
848	10,750	500	1,339	557	1129	3,525	1.3	572	6.16
108	13,000	1,000	103	495	1378	2,976	1.4	539	5.52
127	6,500	0	960	1,061	810	2,831	2.7	520	5.44
821	7,500	0	1,731	477	747	2,955	1.4	471	6.27
828	14,750	500	518	388	1824	3,230	1.1	443	7.29
832	16,500	1,000	742	668	2570	4,980	2.1	439	11.34
156	6,000	0	408	510	643	1,561	1.7	431	3.62
830	6,000	0	58	366	578	1,002	1.5	316	3.17
824	7,500	0	53	294	718	1,065	1.4	284	3.75
836	5,000	0	1,345	417	571	2,333	2.4	240	9.72

CLASS 6 TRACTORS, 90 - 114 PTO HP, 20 TRACTORS IN 17 ENTERPRISES:

834	6,500	0	691	1,565	875	3,131	1.4	1,481	2.11
830	20,500	0	717	2,433	2162	5,312	2.3	1,300	4.09
804	7,747	494	1,151	2,325	839	4,809	3.1	987	4.87
821	17,000	0	2,822	1,699	1677	6,198	2.7	838	7.40
105	7,500	0	1,462	1,180	877	3,519	1.9	774	4.55
821	7,000	0	1,979	1,262	797	4,038	2.3	747	5.41
812	6,600	0	1,026	870	765	2,661	2.5	510	5.22
830	16,500	1,000	533	1,015	1754	4,302	2.5	508	8.47
834	8,048	95	2,175	939	974	4,183	2.5	482	8.68
105	4,000	0	624	1,173	526	2,323	3.6	448	5.19
824	10,352	904	176	406	1044	2,530	1.4	385	6.57
863	7,500	1,000	2,995	554	807	5,356	2.1	368	14.55
858	9,000	0	542	1,065	984	2,591	4.4	327	7.92
836	10,675	389	428	526	1088	2,431	2.3	311	7.83
843	8,000	0	1,179	425	927	2,531	2.0	290	8.73
835	8,950	100	582	550	1124	2,356	2.8	270	8.74
827	5,767	0	1,007	481	900	2,388	4.9	154	15.51

FACTORS FROM 168 TRACTOR ENTERPRISES
26 COST ACCOUNT FARMS, 1979
(ARRANGED BY HOURS OF USE PER TRACTOR)

FARM NO	AVG VALUE PER TRACTOR	ANNUAL COST PER TRACTOR					GL OF FUEL PER HOUR	HR OF USE PER TRACTOR	AVG COST / HR OF USE
	\$	DEPREC \$	REPAIRS AND LABOR \$	FUEL \$	ALL OTHER \$	TOTAL COST \$	GL	HR	\$

CLASS 7 TRACTORS, 115-134 PTO HP, 11 TRACTORS IN 8 ENTERPRISES:

806	9,000	0	1,451	2,449	1053	4,953	3.2	1,077	4.60
812	21,150	2,300	590	2,374	2274	7,538	4.0	855	8.82
863	18,750	500	1,974	825	1937	5,236	2.6	449	11.66
836	13,500	0	1,014	808	1435	3,257	2.5	439	7.42
835	15,000	0	1,692	916	1664	4,272	3.0	425	10.05
127	15,450	900	137	950	1560	3,547	3.2	392	9.05
827	9,160	270	1,251	1,060	1709	4,290	4.5	373	11.51
828	12,000	0	170	919	1322	2,411	3.6	312	7.73

CLASS 8 TRACTORS, OVER 134 PTO HP, 5 TRACTORS IN 4 ENTERPRISES:

834	16,500	1,000	490	2,347	1993	5,830	2.8	1,076	5.42
105	10,500	0	441	1,325	1167	2,933	2.8	600	4.89
848	27,500	1,000	625	1,903	2857	6,385	5.0	494	12.94
824	19,250	500	419	837	1851	3,607	2.4	457	7.89

CLASS 10 TRACTORS - FOUR WHEEL DRIVE, 6 TRACTORS IN 6 ENTERPRISES:

806	40,500	0	610	2,631	4527	7,768	2.7	1,380	5.63
834	29,000	2,000	2,569	2,347	3228	10,144	2.8	1,066	9.52
840	31,500	3,000	445	1,744	3190	8,379	2.7	879	9.53
827	13,000	0	1,525	1,312	1929	4,766	3.5	586	8.13
827	37,000	2,000	560	3,277	4077	9,914	9.9	525	18.88
824	27,250	2,500	2,084	1,451	2770	8,805	4.7	409	21.53

BACKHOE TRACTORS, 8 TRACTORS IN 8 ENTERPRISES:

834	11,544	1,088	6,917	1,580	1372	10,957	1.8	1,129	9.71
827	9,750	500	2,605	751	1465	5,321	1.5	813	6.54
830	16,500	1,000	1,500	495	1799	4,794	0.8	812	5.90
840	14,500	1,000	945	256	1428	3,629	1.3	256	14.18
824	8,550	100	87	128	941	1,256	1.4	120	10.47
827	13,500	1,000	427	188	1728	3,343	2.7	110	30.39
863	875	250	0	37	109	396	1.4	36	11.00
848	2,900	200	665	11	320	1,196	0.6	21	56.95

FACTORS FROM 168 TRACTOR ENTERPRISES
26 COST ACCOUNT FARMS, 1979
(ARRANGED BY HOURS OF USE PER TRACTOR)

FARM NO	AVG VALUE PER TRACTOR	ANNUAL COST PER TRACTOR					GL OF FUEL PER HOUR	HR OF USE PER TRACTOR	AVG COST / HR OF USE
	\$	DEPREC	REPAIRS AND LABOR	FUEL	OTHER	TOTAL COST	GL	HR	\$

SKID STEER LOADERS, 7 TRACTORS IN 7 ENTERPRISES:

834	9,000	0	1,062	1,721	1017	3,800	2.0	1,075	3.53
105	9,120	267	1,392	853	1023	3,535	1.2	1,022	3.46
824	9,250	500	1,128	567	1019	3,214	0.9	898	3.58
821	2,500	0	1,090	408	270	1,768	1.2	506	3.49
834	3,500	0	516	482	447	1,445	1.6	405	3.57
830	5,500	451	6	302	718	1,477	1.5	238	6.21
824	2,150	300	1,221	54	350	1,925	0.6	125	15.40

FORKLIFT TRACTORS, 21 TRACTORS IN 7 ENTERPRISES:

802	4,725	125	949	436	553	2,063	0.7	688	3.00
822	4,042	83	2,725	445	446	3,699	0.8	683	5.42
862	13,000	0	665	359	1384	2,408	0.9	522	4.61
848	12,750	500	1,489	96	1330	3,415	0.5	264	12.94
863	3,758	517	994	98	312	1,921	0.7	164	11.71
832	14,500	1,000	611	304	2408	4,323	2.8	148	29.21
827	1,586	29	1,073	142	264	1,508	2.3	93	16.20

CRAWLER TRACTORS, 7 TRACTORS IN 6 ENTERPRISES:

830	16,500	3	1,080	321	2188	3,592	1.3	310	11.59
821	4,500	0	1,100	151	483	1,734	1.2	182	9.53
827	11,300	600	166	192	1243	2,201	2.4	125	17.61
146	800	0	332	39	137	508	1.1	47	10.81
862	6,000	0	2,616	49	670	3,335	1.8	35	95.29
863	875	250	85	25	109	469	1.5	24	19.54

FACTORS FROM 168 TRACTOR ENTERPRISES
26 COST ACCOUNT FARMS, 1979
(ARRANGED BY HOURS OF USE PER TRACTOR)

FARM NO	AVG VALUE PER TRACTOR	ANNUAL COST PER TRACTOR					GL OF FUEL PER HOUR	HR OF USE PER TRACTOR	AVG COST / HR OF USE
		DEPREC	REPAIRS AND LABOR	FUEL	OTHER	TOTAL COST			
	\$	\$	\$	\$	\$	\$	GL	HR	\$

1979 AVERAGES- WEIGHTED BY NUMBER OF TRACTORS PER ENTERPRISE:

CLASS 2	793	47	308	241	139	735	1.8	190	3.86
CLASS 3	2,539	54	644	419	369	1,486	1.6	354	4.20
CLASS 4	4,688	150	882	589	575	2,196	1.9	414	5.31
CLASS 5	8,659	360	898	851	1035	3,144	2.1	560	5.61
CLASS 6	9,057	223	1,118	969	1036	3,346	2.5	527	6.35
CLASS 7	12,967	439	1,090	1,230	1642	4,401	3.6	498	8.84
CLASS 10	29,140	1,667	1,335	2,101	3222	8,325	3.9	777	10.71
BACKHOE	9,765	642	1,643	431	1145	3,861	1.4	412	9.37
SKIDSTR	5,813	216	910	623	687	2,436	1.4	604	4.03
FRKLIFT	4,796	182	1,075	280	593	2,130	0.9	386	5.53
CRAWLER	7,364	214	739	141	873	1,967	1.6	124	15.90

ANNUAL AVGS-ALL CLASS 1-10 TRACTOR ENIR. WEIGHTED BY NO. OF TRACTORS:

1979	5,670	203	777	644	700	2,324	2.2	405	5.74
1978	5,724	237	805	527	552	2,121	2.3	456	4.65
1977	4,348	165	729	479	424	1,797	2.2	445	4.04
1976	3,712	170	668	396	364	1,598	2.1	434	3.68
1975	2,948	169	546	306	278	1,299	1.8	399	3.25

NOTE: SEE NEXT PAGE FOR DEFINITION OF CLASSES

Class groups based on PTO HP include the same size tractors formerly designated by "plow rating" based on DB HP.

Hours of use per tractor indicates actual hours of use - not tachometer hours.

AVERAGE COST PER TRACTOR
26 COST ACCOUNT FARMS 1979

ITEM	HP CLASS **						
	TWO	THREE	FOUR	FIVE	SIX	SEVEN	TEN
NO. OF TRACTORS	26	50	37	15	19	10	6
VALUE / TRAC, \$	793	2,539	4,688	8,659	9,057	12,967	29,140
HRS USE / TRAC	190	354	414	560	527	498	777
GAL FUEL / HR	1.8	1.6	1.9	2.1	2.5	3.6	3.9
COST / HOUR, \$	3.86	4.20	5.31	5.61	6.35	8.84	10.71
<hr/>							
COSIS	\$	\$	\$	\$	\$	\$	\$
DEPRECIATION	47	54	150	360	223	439	1,667
REPAIRS, MAINT	199	504	717	757	930	855	1,026
FARM LABOR	109	140	166	141	188	235	309
FUEL	241	419	589	851	969	1,230	2,101
OIL, GREASE, ANTI	26	45	54	56	91	184	258
INSURANCE	6	21	32	59	62	95	188
INTEREST	70	227	395	775	806	1,177	2,601
BUILDING USE	33	57	78	113	72	173	147
ALL OTHER	4	19	15	32	5	13	28
TOTAL COST	735	1,486	2,196	3,144	3,346	4,401	8,325

** HP CLASS

PTO HP RANGE

ONE 10 - 19

TWO 20 - 34

THREE 35 - 49

FOUR 50 - 64

FIVE 65 - 89

SIX 90 - 114

SEVEN 115 - 134

EIGHT OVER 134, EXCL TRUE 4 WHEEL DRIVE TRACTORS

TEN ALL TRUE 4 WHEEL DRIVE TRACTORS

FACTORS FROM 81 TRUCK ENTERPRISES
27 COST ACCOUNT FARMS, 1979
(ARRANGED BY TOTAL COST PER TRUCK)

FARM NO	AVG	ANNUAL COST PER TRUCK					MI /	MI OF	AVG
	VALUE	REPAIRS					GAL	USE	COST /
	PER	AND	ALL	TOTAL	OF	MI	PER	MI OF	MI OF
TRUCK	TRUCK	DEPREC	LABOR	FUEL	OTHER	COST	FUEL	TRUCK	USE
	\$	\$	\$	\$	\$	\$	MI	MI	¢
SMALL TRUCKS-- 75 TRUCKS IN 41 ENTERPRISES:									
863	7,263	2,526	604	1,848	1,128	6,106	10	21,120	28.9
830	6,677	1,710	743	1,963	1,070	5,486	10	22,025	24.9
832	3,925	917	1,354	1,363	1,408	5,042	8	14,167	35.6
843	4,000	1,000	396	1,021	630	3,047	10	15,000	20.3
806	5,928	1,223	24	599	1,097	2,943	14	10,686	27.5
112	1,500	200	817	1,359	500	2,876	6	10,000	28.8
105	4,100	200	1,441	561	607	2,809	8	5,080	55.3
802	4,900	200	865	933	702	2,700	14	16,566	16.3
812	2,150	700	1,110	527	349	2,686	9	6,616	40.6
858	1,550	100	1,570	423	401	2,494	9	4,721	52.8
127	4,175	500	253	1,069	597	2,419	8	10,000	24.2
105	1,450	100	1,128	792	356	2,376	10	9,453	25.1
812	4,000	1,000	117	600	517	2,234	12	9,550	23.4
828	2,750	500	349	729	520	2,098	7	5,940	35.3
862	2,000	400	737	541	320	1,998	12	7,010	28.5
156	4,711	844	0	502	578	1,924	12	7,254	26.5
146	5,300	600	155	418	746	1,919	10	4,612	41.6
862	3,200	444	328	451	672	1,895	15	7,444	25.5
848	4,200	467	485	471	459	1,882	10	5,333	35.3
812	2,750	500	191	606	427	1,724	13	10,650	16.2
824	1,787	215	475	507	510	1,707	7	4,259	40.1
833	1,962	375	255	716	355	1,701	9	7,317	23.3
806	1,273	454	644	157	232	1,487	14	2,800	53.1
827	1,352	216	268	684	284	1,452	8	6,969	20.8
836	2,100	300	303	474	369	1,446	11	6,229	23.2
108	2,801	403	135	449	453	1,440	8	4,388	32.8
821	950	100	377	556	381	1,414	7	4,663	30.3
834	1,250	500	119	565	151	1,335	9	5,736	23.3
804	850	100	497	374	303	1,274	*	*	*
862	925	350	357	361	160	1,228	12	4,738	25.9
802	2,100	200	356	284	371	1,211	8	2,732	44.3
802	2,050	100	483	243	363	1,189	5	1,403	84.7
802	1,000	0	590	325	267	1,182	12	4,888	24.2
840	375	250	188	186	184	808	16	3,634	22.2
802	100	0	509	147	118	774	17	3,000	25.8
802	63	125	509	0	23	657	*	*	*
835	400	0	147	219	179	545	11	3,732	14.6
822	400	0	202	187	54	443	*	*	*
156	350	0	87	105	147	339	13	1,636	20.7
824	50	0	0	44	56	100	8	395	25.3
806	100	0	0	0	9	9	*	*	*

* MILEAGE UNKNOWN

FACTORS FROM 81 TRUCK ENTERPRISES
27 COST ACCOUNT FARMS, 1979
(ARRANGED BY TOTAL COST PER TRUCK)

FARM NO	AVG VALUE PER TRUCK \$	ANNUAL COST PER TRUCK					MI / GAL OF FUEL MI	MI OF USE PER TRUCK MI	AVG COST / MI OF USE ¢
		DEPREC	REPAIRS AND LABOR	FUEL	ALL OTHER	TOTAL COST			
		\$	\$	\$	\$	\$			

LARGE TRUCKS-- 63 TRUCKS IN 40 ENTERPRISES:

827	11,917	500	5,156	3,461	3,329	12,446	3	11,909	104.5
802	6,300	200	2,327	2,435	1,155	6,117	8	23,491	26.0
822	7,625	750	2,429	1,462	1,069	5,710	5	9,079	62.9
848	11,833	370	2,055	1,040	1,916	5,381	5	6,679	80.6
830	5,102	228	3,353	352	1,440	5,373	7	2,822	190.4
833	2,500	140	3,121	1,303	510	5,074	3	4,651	109.1
827	6,303	304	2,341	1,123	1,174	4,942	4	6,087	81.2
830	2,450	100	2,264	1,227	651	4,242	4	6,147	69.0
834	4,750	500	1,233	1,659	625	4,017	4	8,350	48.1
802	5,900	200	2,177	812	786	3,975	6	6,108	65.1
828	2,750	500	1,835	664	750	3,749	6	4,360	86.0
840	9,500	1,000	812	647	1,216	3,675	5	4,066	90.4
863	3,750	500	1,230	1,252	657	3,639	5	7,311	49.8
802	1,800	100	2,508	487	375	3,470	4	2,190	158.4
827	865	208	1,457	805	395	2,865	*	*	*
830	1,750	500	589	1,025	504	2,618	4	4,648	56.3
802	3,900	200	811	812	641	2,464	8	8,346	29.5
834	1,950	100	1,176	797	372	2,445	5	4,171	58.6
105	2,500	0	1,377	346	575	2,298	3	1,269	181.1
824	5,187	139	473	215	1,151	1,978	6	1,589	124.4
112	2,350	300	620	617	419	1,956	*	*	*
105	3,900	200	344	685	692	1,921	5	3,662	52.5
112	1,250	143	453	870	271	1,737	*	*	*
858	2,000	0	856	380	376	1,612	8	3,395	47.5
834	1,500	0	880	337	369	1,586	8	3,140	50.5
862	1,350	100	559	315	385	1,359	6	2,000	68.0
105	1,100	200	632	111	245	1,188	6	807	147.2
821	2,000	0	283	378	508	1,169	7	3,055	38.3
146	974	349	272	195	325	1,141	7	1,586	71.9
848	738	125	741	111	148	1,125	*	*	*
863	700	300	417	182	171	1,070	7	1,380	77.4
827	650	100	639	0	237	976	0	437	223.3
836	1,625	50	334	158	425	967	7	1,308	73.9
834	1,000	0	613	195	126	934	*	*	*
835	3,000	0	166	147	550	863	4	978	88.2
802	2,000	0	133	70	382	585	3	280	208.9
835	500	0	90	46	422	558	*	*	*
862	500	0	134	61	64	259	5	337	76.6
821	388	25	182	0	44	251	*	*	*
105	700	0	90	17	79	186	4	75	248.0

* MILEAGE UNKNOWN

FACTORS FROM 81 TRUCK ENTERPRISES
 27 COST ACCOUNT FARMS, 1979
 (ARRANGED BY TOTAL COST PER TRUCK)

FARM NO	AVG VALUE PER TRUCK \$	ANNUAL COST PER TRUCK					MI / GAL OF FUEL TRUCK MI	MI OF USE PER TRUCK MI	AVG COST / MI OF USE ¢
		DEPREC	REPAIRS AND LABOR \$	FUEL \$	ALL OTHER \$	TOTAL COST \$			

1979 AVERAGES- WEIGHTED BY NUMBER OF TRUCKS PER ENTERPRISE:

SMALL	2,075	361	399	607	392	1,759	9*	6,598*	26.6*
LARGE	3,629	225	1,525	826	761	3,337	4+	3,758+	88.8+

ANNUAL AVERAGES- ALL SM & LG TRUCK ENIR, WEIGHTED BY NO. OF TRUCKS:

1979	2,780	299	909	706	559	2,473	6	5,310	46.6
1978	2,615	280	905	571	458	2,214	6	5,941	37.3
1977	2,503	281	669	537	416	1,903	6	5,813	32.7
1976	2,696	267	669	573	442	1,951	7	7,157	27.3
1975	1,908	237	520	499	330	1,586	6	5,743	27.6

* BASED ON 68 SMALL TRUCKS WITH KNOWN MILEAGE
 + BASED ON 45 LARGE TRUCKS WITH KNOWN MILEAGE

AVERAGE COST PER TRUCK
27 COST ACCOUNT FARMS, 1979

ITEM	SMALL TRUCKS	LARGE TRUCKS
NUMBER OF TRUCKS	75	63
AVG VALUE PER TRUCK	\$ 2,075	\$ 3,629
MILES OF USE PER TRUCK	6,598 *	3,758 +
MILES PER GAL OF FUEL	9 *	4 +
COST PER MILE, ¢	26.6 *	88.8 +

COSTS	\$	\$
DEPRECIATION	361	225
REPAIRS, MAINTENANCE	272	1,047
FARM LABOR	126	478
FUEL	607	826
OIL, GREASE, ANTIFREEZE	21	66
LICENSE, ROAD TAXES	18	92
INSURANCE	148	124
INTEREST	175	297
BUILDING USE	23	130
ALL OTHER	8	52
TOTAL COST FOR YEAR	1,759	3,337

* BASED ON 68 SMALL TRUCKS WITH KNOWN MILEAGE
+ BASED ON 45 LARGE TRUCKS WITH KNOWN MILEAGE

NOTE: SMALL - TRUCKS RATED AT 1 TON OR LESS - MOSTLY PICK UP TRUCKS
LARGE - TRUCKS RATED AT OVER 1 TON EXCLUDING TRUCK TRACTORS

AVERAGE EQUIPMENT COSTS
27 COST ACCOUNT FARMS, 1979

21

		AVERAGE PER FARM

ALL EQUIPMENT:		
INVENTORY DECREASE	\$ 1,626	
PURCHASES, IMPR, GAIN	36,906	
REPAIRS, MAINT, LABOR	24,882	
ALL OTHER COSTS *	16,297	
TOTAL		\$ 79,711
INVENTORY INCREASE	\$ 23,642	
SALES, LOSS, OTHER	5,266	
TOTAL		<u>28,908</u>
NET ANNUAL COST		\$ 50,803

*INCLUDES INTEREST, INSURANCE, USE OF BLDGS, ETC

EQUIPMENT COSTS AND INVESTMENTS PER ACRE
BY TYPE OF EQUIPMENT, ALL FARMS, 1979

TYPE OF EQUIPMENT	COST	INVESTMENT	PER ACRES OF:

LAND PREPARATION	\$ 7	\$ 14	FIELD, VEG CROPS
FIELD CROP	26	69	FIELD CROPS
VEGETABLE CROP	59	96	VEGETABLE CROPS
FRUIT CROP	148	268	FRUIT CROPS

EQUIPMENT COSTS AS A PERCENT OF EQUIPMENT INVESTMENT *
ANNUAL AVERAGES, ALL FARMS

	TYPE OF EQUIPMENT						TOTAL
	LIVE STOCK	LAND PREPARATION	FIELD CROP	VEGETABLE CROP	FRUIT CROP	ALL OTHER	OF ALL EQUIP

1979	33	44	38	61	55	42	44
1978	34	46	33	56	48	41	41
1977	37	46	38	56	49	42	43
1976	35	48	39	54	45	39	42
1975	39	57	40	55	46	34	44

* These figures represent the average annual cost of owning and operating equipment expressed as a percent of the average investment in the equipment while owned. Average investment = $\frac{\text{Initial cost} + \text{salvage value}}{2}$.

For more specific equipment costs see "A Guide for Determining Farm Tractor and Equipment Costs", A.E. Ext. 76-7, Dept. of Agricultural Economics, Cornell University, Ithaca, New York 14853.

FACTORS FROM ALL EQUIPMENT ENTERPRISES
27 COST ACCOUNT FARMS, 1979
(ARRANGED BY EQUIPMENT INVESTMENT)

FARM NO	EQUIP IN- VEST- MENT \$	ALL EQUIP EXCEPT POWER*				TOTAL INVEST- MENT IN POWER AND EQUIP \$	PROPORTION OF FARM CAPITAL THAT IS:			CUSTOM WORK AND EQUIP RENTAL EX- RE- PENSE CEIPIS	
		NET ANNUAL COST \$	COST AS A % OF IN- VEST- MENT %	PER CROP ACRE ** IN- VEST- MENT \$	IN- VEST- MENT \$		POWER AND EQUIP %	POWER AND EQUIP %	POWER AND EQUIP %	\$	\$
827	567,873	332,406	59	69	117	945,570	17	29	59,271	3,415	
833	398,872	221,655	56	71	128	529,045	12	15	71,857	13,967	
802	200,936	108,906	54	244	450	319,637	15	24	67,037	9,930	
834	196,080	82,988	42	52	124	335,478	10	18	14,296	0	
806	184,138	45,930	25	91	365	250,588	17	23	5,000	0	
824	175,431	40,267	23	70	305	287,842	14	23	2,336	1,779	
848	133,538	56,732	42	67	157	266,863	15	30	7,406	6,237	
835	103,885	30,682	30	72	242	151,235	14	20	2,287	0	
830	89,021	34,945	39	66	167	189,270	12	26	2,827	883	
812	88,360	51,463	58	108	185	149,535	7	12	4,854	998	
828	84,450	25,751	30	77	251	132,299	18	28	4,511	255	
832	82,125	41,744	51	153	301	133,225	12	19	11,889	24,139	
821	81,263	21,563	27	61	230	145,800	14	25	896	0	
836	77,026	23,426	30	56	185	129,250	11	19	8,667	0	
105	71,398	38,428	54	64	119	121,698	9	16	6,002	17,350	
863	70,863	42,805	60	92	153	121,312	15	26	25,622	1,453	
112	69,798	19,592	28	45	161	102,148	16	23	4,290	4,605	
840	67,555	24,302	36	60	166	151,179	10	22	102	35	
804	55,999	19,625	35	67	190	87,798	11	17	2,686	0	
862	55,833	21,042	38	168	447	100,332	14	25	3,025	980	
858	51,303	9,798	19	37	191	77,927	25	38	8,558	0	
127	41,928	6,739	16	43	265	68,378	14	23	1,748	0	
146	35,264	16,764	48	77	162	49,613	14	20	597	0	
822	35,018	32,147	92	126	137	61,343	10	17	10,776	8,446	
108	32,936	9,035	27	54	196	54,960	14	24	777	0	
156	29,263	6,274	21	52	244	44,412	9	14	75	0	
843	28,270	6,665	24	48	202	46,020	8	14	111	0	

* POWER INCLUDES TRACTORS, TRUCKS AND FARM SHARE OF AUTO

** INCLUDES ALL CROPLAND AND BEARING & NON-BEARING ORCHARDS & VINEYARDS

FACTORS FROM ALL EQUIPMENT ENTERPRISES
27 COST ACCOUNT FARMS, 1979
(READ ACROSS BOTH PAGES)

FARM NO	ALL EQUIP EXCEPT POWER*					TOTAL PROPORTION			CUSTOM	
	EQUIP IN- VEST- MENT	NET ANNUAL COST	COST AS A % OF IN- VEST- MENT	PER CROP ACRE ** IN- VEST- MENT	IN- POWER AND EQUIP	IN- POWER AND EQUIP	OF FARM CAPITAL THAT IS: POWER AND EQUIP	POWER AND EQUIP	WORK AND EQUIP RENTAL	EX- PENSE CEIPS
	\$	\$	%	\$	\$	\$	%	%	\$	\$

1979 GROUP AVERAGES, ACCORDING TO EQUIP INVESTMENT:
THIRDS

HIGH	227,753	106,057	41	89	228	363,948	14	23	25,813	4,023
MED	76,982	32,119	42	80	195	131,827	12	21	7,426	5,426
LOW	40,646	14,232	36	75	226	65,643	13	21	3,150	1,047

ANNUAL AVERAGES- ALL FARMS:

1979	115,127	50,803	44	75	169	187,139	13	21	12,130	3,499
1978	98,487	40,089	41	64	158	160,893	13	21	8,228	2,944
1977	86,121	37,184	43	56	129	139,209	13	21	6,217	2,693
1976	72,458	30,336	42	51	122	117,558	12	20	6,693	2,328
1975	64,398	28,511	44	50	113	105,512	12	20	6,252	3,045

* POWER INCLUDES TRACTORS, TRUCKS AND FARM SHARE OF AUTO

** INCLUDES ALL CROPLAND AND BEARING & NON-BEARING ORCHARDS & VINEYARDS

FACTORS FROM ALL EQUIPMENT ENTERPRISES
27 COST ACCOUNT FARMS, 1979
(ARRANGED BY EQUIPMENT INVESTMENT)

FARM NO	EQUIPMENT COST PER ACRE OF RELATED CROPS				EQUIPMENT INVESTMENT PER ACRE OF RELATED CROPS			
	TYPE OF EQUIPMENT				TYPE OF EQUIPMENT			
	LAND	FIELD	VEG	FRUIT	LAND	FIELD	VEG	FRUIT
	PREP	CROP	CROP	CROP	PREP	CROP	CROP	CROP
	\$	\$	\$	\$	\$	\$	\$	\$
827	6	32	58		6	54	90	
833	4	17	76	121	9	34	115	199
802				229				423
834	4	19			15	40		
806	6	26			17	78		
824	7	33			30	138		
848	10	19	60	141	26	86	121	318
835	9	33			16	136		
830	6	26			16	66		
812	9	28			20	46		
828	6	27	10	100	19	107	69	270
832				133				267
821	6	19			16	77		
836	7	18			22	48		
105	8	37			21	49		
863	15	42	86	80	27	50	153	113
112	5	24			19	62		
840	5	24			19	85		
804	10	28			17	87		
862				149				397
858	4	34	7	86	19	168	38	735
127	4	23			25	134		
146	4	61			7	128		
822				157				176
108	3	24			20	96		
156	2	16			10	108		
843	2	22			16	101		

FACTORS FROM ALL EQUIPMENT ENTERPRISES
27 COST ACCOUNT FARMS, 1979
(READ ACROSS BOTH PAGES)

FARM NO	EQUIPMENT COST PER ACRE OF RELATED CROPS				EQUIPMENT INVESTMENT PER ACRE OF RELATED CROPS			
	TYPE OF EQUIPMENT				TYPE OF EQUIPMENT			
	LAND	FIELD	VEG	FRUIT	LAND	FIELD	VEG	FRUIT
	PREP	CROP	CROP	CROP	PREP	CROP	CROP	CROP
	\$	\$	\$	\$	\$	\$	\$	\$

1979 GROUP AVERAGES, ACCORDING TO EQUIP INVESTMENT:
THIRDS

HIGH	6	23	22	55	15	70	36	104
MED	7	24	11	35	18	58	25	72
LOW	3	23	1	44	13	91	4	145

ANNUAL AVERAGES- ALL FARMS:

1979	6	26	59	148	14	69	96	268
1978	6	22	46	108	13	66	82	225
1977	5	20	45	98	11	53	80	199
1976	5	19	41	83	10	50	77	186
1975	5	18	40	72	9	44	73	159

FRUIT FARMS

AVERAGE EQUIPMENT COSTS
7 COST ACCOUNT FARMS, 1979

			AVERAGE PER FARM

ALL EQUIPMENT:			
INVENTORY DECREASE	\$	521	
PURCHASES, IMPR, GAIN		30,638	
REPAIRS, MAINT, LABOR		24,840	
ALL OTHER COSTS *		17,737	
TOTAL			\$ 73,736
INVENTORY INCREASE	\$	22,826	
SALES, LOSS, OTHER		3,892	
TOTAL			<u>26,718</u>
NET ANNUAL COST			\$ 47,018

*INCLUDES INTEREST, INSURANCE, USE OF BLDGS, ETC

EQUIPMENT COSTS AND INVESTMENTS PER ACRE
BY TYPE OF EQUIPMENT, ALL FARMS, 1979

TYPE OF EQUIPMENT	COST	INVESTMENT	PER ACRES OF:

LAND PREPARATION	\$ 10	\$ 24	FIELD, VEG CROPS
FIELD CROP	28	88	FIELD CROPS
VEGETABLE CROP	65	125	VEGETABLE CROPS
FRUIT CROP	169	318	FRUIT CROPS

EQUIPMENT COSTS AS A PERCENT OF EQUIPMENT INVESTMENT
ANNUAL AVERAGES, ALL FARMS

	TYPE OF EQUIPMENT						TOTAL
	LIVE STOCK	LAND PREPARATION	FIELD CROP	VEGETABLE CROP	FRUIT CROP	ALL OTHER	OF ALL EQUIP

1979		42	31	52	53	56	50
1978		32	22	47	49	39	44
1977		25	33	45	46	42	41
1976		29	33	34	45	30	40
1975		44	41	40	42	34	41

FRUIT FARMS

FACTORS FROM ALL EQUIPMENT ENTERPRISES
7 COST ACCOUNT FARMS, 1979
(ARRANGED BY EQUIPMENT INVESTMENT)

FARM NO	ALL EQUIP EXCEPT POWER*					TOTAL PROPORTION			CUSTOM			
	EQUIP IN- VEST- MENT	NET ANNUAL COST	COST		PER CROP IN- VEST- MENT	INVEST- MENT IN POWER AND EQUIP	OF FARM		WORK AND EQUIP RENTAL	EX- PENSE RE- CEIPTS		
			AS A % OF IN- VEST- MENT	ACRE **			CAPITAL					
							IN- VEST- MENT	IN- VEST- MENT			THAT IS:	
											POWER AND EQUIP	POWER AND EQUIP
\$	\$	%	\$	\$	\$	%	%	\$	\$			
802	200,936	108,306	54	244	450	319,637	15	24	67,037	9,930		
848	133,538	56,732	42	67	157	266,863	15	30	7,406	6,237		
828	84,450	25,751	30	77	251	132,299	18	28	4,511	255		
832	82,125	41,744	51	153	301	133,225	12	19	11,889	24,139		
863	70,863	42,805	60	92	153	121,312	15	26	25,622	1,453		
862	55,833	21,042	38	168	447	100,332	14	25	3,025	980		
822	35,018	32,147	92	126	137	61,343	10	17	10,776	8,446		

1979 GROUP AVERAGES, ACCORDING TO EQUIP INVESTMENT:
THIRDS

HIGH	167,237	82,819	48	156	304	293,250	15	27	37,222	8,084
MED	79,146	36,767	47	107	235	128,945	15	24	14,007	8,616
LOW	45,426	26,595	65	147	292	80,838	12	21	6,901	4,713

ANNUAL AVERAGES- ALL FARMS:

1979	94,680	47,018	50	120	241	162,144	14	25	18,609	7,349
1978	81,365	35,433	44	91	210	139,963	14	23	17,780	4,099
1977	67,728	27,940	41	67	163	111,900	13	21	10,441	6,403
1976	58,413	23,143	40	58	148	97,634	12	21	9,433	1,860
1975	50,830	20,962	41	55	134	84,811	12	20	8,734	4,449

* POWER INCLUDES TRACTORS, TRUCKS AND FARM SHARE OF AUTO

** INCLUDES ALL CROPLAND AND BEARING & NON-BEARING ORCHARDS & VINEYARDS

FRUIT FARMS

FACTORS FROM ALL EQUIPMENT ENTERPRISES
7 COST ACCOUNT FARMS, 1979
(ARRANGED BY EQUIPMENT INVESTMENT)

FARM NO	EQUIPMENT COST PER ACRE OF RELATED CROPS				EQUIPMENT INVESTMENT PER ACRE OF RELATED CROPS			
	TYPE OF EQUIPMENT				TYPE OF EQUIPMENT			
	LAND PREP	FIELD CROP	VEG CROP	FRUIT CROP	LAND PREP	FIELD CROP	VEG CROP	FRUIT CROP
	\$	\$	\$	\$	\$	\$	\$	\$
802				229				423
848	10	19	60	141	26	86	121	318
828	6	27	10	100	19	107	69	270
832				133				267
863	15	42	86	80	27	50	153	113
862				149				397
822				157				176

1979 GROUP AVERAGES, ACCORDING TO EQUIP INVESTMENT:

THIRDS

HIGH	5	10	30	185	13	43	61	371
MED	7	23	32	104	15	52	74	217
LOW				153				287

ANNUAL AVERAGES- ALL FARMS:

1979	10	28	65	169	24	88	125	318
1978	6	17	42	128	19	77	90	262
1977	5	13	34	105	22	40	76	228
1976	6	14	31	84	19	41	92	188
1975	6	14	26	76	13	34	64	178

DAIRY FARMS

FACTORS FROM ALL EQUIPMENT ENTERPRISES
18 COST ACCOUNT FARMS, 1979
(ARRANGED BY EQUIPMENT INVESTMENT)

FARM NO	EQUIP INVEST-MENT \$	NET ANNUAL COST \$	ALL EQUIP EXCEPT POWER*			TOTAL INVEST-MENT IN POWER AND EQUIP \$	PROPORTION OF FARM CAPITAL THAT IS:		CUSTOM WORK AND EQUIP RENTAL	
			COST AS A % OF INVEST-MENT	PER ACRE	CROP IN-VEST-MENT		POWER AND EQUIP	POWER AND EQUIP	EX-PENSE	RE-CEIPTS
			%	\$	\$		%	%	\$	\$
834	196,080	82,988	42	52	124	335,478	10	18	14,296	0
806	184,138	45,930	25	91	365	250,588	17	23	5,000	0
824	175,431	40,267	23	70	305	287,842	14	23	2,336	1,779
835	103,885	30,682	30	72	242	151,235	14	20	2,287	0
830	89,021	34,945	39	66	167	189,270	12	26	2,827	883
812	88,360	51,463	58	108	185	149,535	7	12	4,854	998
828	84,450	25,751	30	77	251	132,299	18	28	4,511	255
821	81,263	21,563	27	61	230	145,800	14	25	896	0
836	77,026	23,426	30	56	185	129,250	11	19	8,667	0
105	71,398	38,428	54	64	119	121,698	9	16	6,002	17,350
112	69,798	19,592	28	45	161	102,148	16	23	4,290	4,605
840	67,555	24,302	36	60	165	151,179	10	22	102	35
804	55,999	19,625	35	67	190	87,798	11	17	2,686	0
127	41,928	6,739	16	43	265	68,378	14	23	1,748	0
146	35,264	16,764	48	77	162	49,613	14	20	597	0
108	32,936	9,035	27	54	196	54,960	14	24	777	0
156	29,263	6,274	21	52	244	44,412	9	14	75	0
843	28,270	6,665	24	48	202	46,020	8	14	111	0

1979 GROUP AVERAGES, ACCORDING TO EQUIP INVESTMENT:

THIRDS										
HIGH	139,486	47,713	36	77	231	227,325	12	20	5,267	610
MED	75,248	25,510	34	61	185	130,396	13	22	4,078	3,708
LOW	37,277	10,850	29	57	219	58,530	12	19	999	0

ANNUAL AVERAGES- ALL FARMS:

1979	84,004	28,024	33	65	195	138,750	12	20	3,448	1,439
1978	71,300	24,856	35	62	178	118,633	12	20	2,246	1,055
1977	61,309	21,530	35	56	159	101,102	13	21	2,219	869
1976	50,295	17,421	35	51	147	81,578	12	19	1,918	730
1975	45,863	16,988	37	47	128	75,845	11	18	1,566	1,015

* POWER INCLUDES TRACTORS, TRUCKS AND FARM SHARE OF AUTO
** INCLUDES ALL CROPLAND AND BEARING & NON-BEARING ORCHARDS & VINEYARDS

DAIRY FARMS

FACTORS FROM ALL EQUIPMENT ENTERPRISES
18 COST ACCOUNT FARMS, 1979
(ARRANGED BY EQUIPMENT INVESTMENT)

FARM NO	EQUIPMENT COST PER ACRE OF RELATED CROPS				EQUIPMENT INVESTMENT PER ACRE OF RELATED CROPS			
	TYPE OF EQUIPMENT				TYPE OF EQUIPMENT			
	LAND PREP	FIELD CROP	VEG CROP	FRUIT CROP	LAND PREP	FIELD CROP	VEG CROP	FRUIT CROP
	\$	\$	\$	\$	\$	\$	\$	\$
834	4	19			15	40		
806	6	26			17	78		
824	7	33			30	138		
835	9	33			16	136		
830	6	26			16	66		
812	9	28			20	46		
828	6	27			19	107		
821	6	19			16	77		
836	7	18			22	48		
105	8	37			21	49		
112	5	24			19	62		
840	5	24			19	85		
804	10	28			17	87		
127	4	23			25	134		
146	4	61			7	128		
108	3	24			20	96		
156	2	16			10	108		
843	2	22			16	101		

1979 GROUP AVERAGES, ACCORDING TO EQUIP INVESTMENT:

THIRDS

HIGH	7	28	19	84
MED	6	25	19	71
LOW	4	29	16	109

ANNUAL AVERAGES- ALL FARMS:

1979	6	26	18	76
1978	6	24	16	69
1977	4	24	13	67
1976	4	22	13	60
1975	4	20	11	52

DAIRY FARMS
STANCHION BARN HERDS

AVERAGE EQUIPMENT COSTS
7 COST ACCOUNT FARMS, 1979

	AVERAGE PER FARM
ALL EQUIPMENT:	
INVENTORY DECREASE	\$ 1,382
PURCHASES, IMPR, GAIN	14,338
REPAIRS, MAINT, LABOR	3,860
ALL OTHER COSTS *	5,654
TOTAL	\$ 25,234
INVENTORY INCREASE	\$ 11,041
SALES, LOSS, OTHER	1,219
TOTAL	<u>12,260</u>
NET ANNUAL COST	\$ 12,974
*INCLUDES INTEREST, INSURANCE, USE OF BLDGS, ETC	

EQUIPMENT COSTS AND INVESTMENTS PER ACRE
BY TYPE OF EQUIPMENT, ALL FARMS, 1979

TYPE OF EQUIPMENT	COST	INVESTMENT	PER ACRES OF:
LAND PREPARATION	\$ 5	\$ 17	FIELD, VEG CROPS
FIELD CROP	29	98	FIELD CROPS
VEGETABLE CROP			VEGETABLE CROPS
FRUIT CROP			FRUIT CROPS

EQUIPMENT COSTS AS A PERCENT OF EQUIPMENT INVESTMENT
ANNUAL AVERAGES, ALL FARMS

	TYPE OF EQUIPMENT					TOTAL
	LIVE STOCK	LAND PREPARATION	FIELD CROP	VEGETABLE CROP	FRUIT CROP	ALL OTHER
1979	26	25	30			33
1978	25	29	27			30
1977	25	33	29			33
1976	33	28	31			44

DAIRY FARMS
FREESTALL BARN HERDS

AVERAGE EQUIPMENT COSTS
11 COST ACCOUNT FARMS, 1979

		AVERAGE PER FARM

ALL EQUIPMENT:		
INVENTORY DECREASE	\$ 826	
PURCHASES, IMPR, GAIN	32,826	
REPAIRS, MAINT, LABOR	16,362	
ALL OTHER COSTS *	12,199	
TOTAL		\$ 62,213
INVENTORY INCREASE	\$ 19,840	
SALES, LOSS, OTHER	4,771	
TOTAL		<u>24,611</u>
NET ANNUAL COST		\$ 37,602

*INCLUDES INTEREST, INSURANCE, USE OF BLDGS, ETC

EQUIPMENT COSTS AND INVESTMENTS PER ACRE
BY TYPE OF EQUIPMENT, ALL FARMS, 1979

TYPE OF EQUIPMENT	COST	INVESTMENT	PER ACRES OF:

LAND PREPARATION	\$ 7	\$ 19	FIELD, VEG CROPS
FIELD CROP	25	71	FIELD CROPS
VEGETABLE CROP			VEGETABLE CROPS
FRUIT CROP			FRUIT CROPS

EQUIPMENT COSTS AS A PERCENT OF EQUIPMENT INVESTMENT
ANNUAL AVERAGES, ALL FARMS

	TYPE OF EQUIPMENT						TOTAL
	LIVE	LAND	FIELD	VEGETABLE	FRUIT	ALL	OF
	STOCK	PREPARATION	CROP	CROP	CROP	OTHER	ALL
	-----						EQUIP
1979	33	35	36			41	35
1978	36	35	39			46	37
1977	38	34	40			39	38
1976	34	36	38			34	36

FACTORS FROM ALL EQUIPMENT ENTERPRISES
18 COST ACCOUNT FARMS, 1979
(ARRANGED BY EQUIPMENT INVESTMENT)

FARM NO	EQUIP INVEST- MENT \$	ALL EQUIP EXCEPT POWER*				TOTAL INVEST- MENT IN POWER AND EQUIP \$	PROPORTION OF FARM CAPITAL THAT IS:		CUSTOM WORK AND EQUIP RENTAL	
		NET ANNUAL COST \$	% OF INVEST- MENT	PER ACRE** COST	CROP IN- VEST- MENT \$		POWER AND EQUIP %	POWER AND EQUIP %	EX- PENSE \$	RE- CEIPTS \$

7 STANCHION DAIRY HERDS:

828	84,450	25,751	30	77	251	132,299	18	28	4,511	255
112	69,798	19,592	28	45	161	102,148	16	23	4,290	4,605
127	41,928	6,739	16	43	265	68,378	14	23	1,748	0
146	35,264	16,764	48	77	162	49,613	14	20	597	0
108	32,936	9,035	27	54	196	54,960	14	24	777	0
156	29,263	6,274	21	52	244	44,412	9	14	75	0
843	28,270	6,565	24	48	202	46,020	8	14	111	0

ANNUAL AVERAGES- ALL FARMS:

1979	45,987	12,974	28	58	205	71,119	14	21	1,730	694
1978	42,241	11,575	27	50	184	65,678	13	21	1,332	178
1977	37,654	10,489	28	44	158	58,586	13	20	1,208	210
1976	26,709	8,501	32	43	137	41,117	13	20	1,216	43

11 FREESTALL DAIRY HERDS:

834	196,080	82,988	42	52	124	335,478	10	18	14,296	0
806	184,138	45,930	25	91	365	250,588	17	23	5,000	0
824	175,431	40,267	23	70	305	287,842	14	23	2,336	1,779
835	103,885	30,682	30	72	242	151,235	14	20	2,287	0
830	89,021	34,945	39	66	167	189,270	12	26	2,827	883
812	88,360	51,463	58	108	185	149,535	7	12	4,854	998
821	81,263	21,563	27	61	230	145,800	14	25	896	0
836	77,026	23,426	30	56	183	129,250	11	19	8,667	0
105	71,398	38,428	54	64	119	121,698	9	16	6,002	17,350
840	67,555	24,302	36	60	165	151,179	10	22	102	35
804	55,999	19,625	35	67	190	87,798	11	17	2,686	0

ANNUAL AVERAGES- ALL FARMS:

1979	108,196	37,602	35	67	193	181,788	12	19	4,541	1,913
1978	92,434	34,515	37	66	177	157,146	11	20	2,910	1,693
1977	82,598	31,468	38	61	159	139,366	12	21	3,128	1,463
1976	69,593	24,719	36	53	150	114,683	12	19	2,492	1,293

* POWER INCLUDES TRACTORS, TRUCKS AND FARM SHARE OF AUTO

** INCLUDES ALL CROPLAND AND BEARING & NON-BEARING ORCHARDS & VINEYARDS

FACTORS FROM ALL EQUIPMENT ENTERPRISES
18 COST ACCOUNT FARMS, 1979
(ARRANGED BY EQUIPMENT INVESTMENT)

37

FARM NO	EQUIPMENT COST PER ACRE OF RELATED CROPS				EQUIPMENT INVESTMENT PER ACRE OF RELATED CROPS			
	TYPE OF EQUIPMENT				TYPE OF EQUIPMENT			
	LAND	FIELD	VEG	FRUIT	LAND	FIELD	VEG	FRUIT
	PREP	CROP	CROP	CROP	PREP	CROP	CROP	CROP
	\$	\$	\$	\$	\$	\$	\$	\$

7 STANCHION DAIRY HERDS:

828	6	27	19	107
112	5	24	19	62
127	4	23	25	134
146	4	61	7	128
108	3	24	20	96
156	2	16	10	108
843	2	22	16	101

ANNUAL AVERAGES- ALL FARMS:

1979	4	29	17	98
1978	4	23	13	86
1977	3	22	10	77
1976	3	20	12	64

11 FREESTALL DAIRY HERDS:

834	4	19	15	40
806	6	26	17	78
824	7	33	30	138
835	9	33	16	136
830	6	26	16	66
812	9	28	20	46
821	6	19	16	77
836	7	18	22	48
105	8	37	21	49
840	5	24	19	85
804	10	28	17	87

ANNUAL AVERAGES- ALL FARMS:

1979	6	25	19	71
1978	6	24	17	63
1977	5	25	14	62
1976	5	22	13	58

FACTORS FROM REAL ESTATE ENTERPRISES
27 COST ACCOUNT FARMS, 1979
(ARRANGED BY FARM NUMBER)

FARM NO	CROP LAND AC	ACRES OWNED			ALL LAND AC	VALUE OF LAND AND BUILDINGS \$	VALUE		COST		BLDG COST AS A % OF VALUE
		BEAR -ING AC	BEAR -ING AC	PER ACRE BEAR -ING \$			PER ACRE BEAR -ING \$				
								ORCHARD	ORCHARD		
105	358			531	409,087	405		48		15	
108	97			198	107,550	419		54		17	
112	162			268	172,128	471		61		10	
127	125			215	130,350	300		44		12	
146	189			330	125,925	325		46		24	
156	105			200	191,200	499		49		12	
802		139	55	229	690,552		1,165		194	18	
804	157			277	201,200	400		56		27	
806	332			668	508,015	354		52		13	
812	441			534	516,759	405		52		18	
821	162			589	207,628	215		37		22	
822		87	6	151	293,801		1,118		122	23	
824	708			1,101	541,472	390		53		15	
827	2,811	20		3,369	1,473,400	299	519	46	64	32	
828	270	58	4	373	248,950	350	510	40	53	14	
830	285			598	243,114	341		42		26	
832		150	132	634	501,457		1,153		138	36	
833	1,471	801	88	2,883	2,352,469	498	1,114	51	171	26	
834	719			853	777,142	419		47		19	
835	378			472	370,300	400		47		14	
836	411			560	385,700	450		54		15	
840	296			584	281,050	316		37		14	
843	188			586	205,603	213		24		15	
848	510	47		693	492,500	515	761	56	81	18	
858	135	4		152	88,750	367	488	46	80	16	
862		64	15	303	266,212		1,000		112	26	
863	185	48	15	302	243,652	450	866	49	85	28	

ANNUAL AVERAGES--ALL FARMS:

1979	456	142	45	654	445,406	383	1,063	47	151	20
1978	447	164	70	653	405,362	337	1,006	35	100	17
1977	406	151	87	627	372,161	321	928	32	89	17
1976	393	134	79	591	328,245	297	794	30	90	18
1975	396	130	102	592	303,837	282	727	29	70	17

DAIRY FARMS AND FRUIT FARMS
FACTORS FROM REAL ESTATE ENTERPRISES
25 COST ACCOUNT FARMS, 1979
(ARRANGED BY FARM NUMBER)

39

ACRES OWNED					VALU OF LAND AND BUILDINGS	VALUE		COST		BLDG COST AS A % OF VALUE
FARM NO	CROP LAND AC	ORCHARD		ALL LAND AC		CROP LAND \$	BEAR -ING ORCH \$	CROP LAND \$	BEAR -ING ORCH \$	
		BEAR -ING AC	BEAR -ING AC							

7 FRUIT FARMS:

802		139	55	229	690,552		1,165		194	18
822		87	6	151	293,801		1,118		122	23
828	270	58	4	373	248,950	350	510	40	53	14
832		150	132	634	501,457		1,153		138	36
848	510	47		693	492,500	515	761	56	81	18
862		64	15	303	266,212		1,000		112	26
863	185	48	15	302	243,652	450	866	49	85	28

ANNUAL AVERAGES- ALL FARMS:

1979	322	85	38	384	391,018	457	1,017	49	129	20
1978	386	92	47	390	373,738	397	993	36	118	16
1977	283	89	45	382	343,462	377	929	34	101	16
1976	296	93	34	372	300,008	318	766	31	93	16
1975	284	99	40	369	278,594	302	729	28	71	16

18 DAIRY FARMS:

105	358			531	409,087	405		48		15
108	97			198	107,550	419		54		17
112	162			268	172,128	471		61		10
127	125			215	130,350	300		44		12
146	189			330	125,925	325		46		24
156	105			200	191,200	499		49		12
804	157			277	201,200	400		56		27
806	332			668	508,015	354		52		13
812	441			534	516,759	405		52		18
821	162			589	207,628	215		37		22
824	708			1,101	541,472	390		53		15
828	270	58	4	373	248,950	350	510	40	53	14
830	285			598	243,114	341		42		26
834	719			853	777,142	419		47		19
835	378			472	370,300	400		47		14
836	411			560	385,700	450		54		15
840	296			584	281,050	316		37		14
843	188			586	205,603	213		24		15

ANNUAL AVERAGES- ALL FARMS:

1979	299	58	4	497	312,399	380	510	47	53	16
1978	286	58	4	491	282,264	350	510	36	48	15
1977	251	60	4	455	246,009	322	500	33	43	15
1976	233	61	2	416	201,957	287	498	30	42	16
1975	249	61		446	203,227	266	498	27	42	15

FACTORS FROM LABOR ENTERPRISES
27 COST ACCOUNT FARMS, 1979
(ARRANGED BY MAN EQUIVALENTS OF ALL REGULAR LABOR)

FARM NO	MAN *		TOTAL HOURS PER FARM HR	PER MAN EQUIVALENT						COST** PER HOUR	
	EQUIVALENTS			HOURS WORKED		ANNUAL COST**		COST**		PER HOUR	
	ALL	ALL		ALL	REG	ALL	REG	REG	PART	ALL	
	REG	FARM		REG	EXCL	REG	EXCL	EXCL	TIME	FARM	
	LABOR	LABOR		LABOR	OPER	LABOR	OPER	OPER	LABOR	LABOR	
NO	NO	HR	HR	HR	\$	\$	\$	\$	\$		
827	31.8	40.2	111,521	2,753	2,758	22,632	20,393	7.40	3.46	7.20	
833	21.0	42.8	116,969	2,788	2,763	16,720	15,454	5.59	3.86	5.84	
802	13.5	31.2	83,910	2,692	2,605	12,353	11,752	4.51	3.63	5.22	
834	11.1	12.5	41,534	3,339	3,387	18,745	16,924	5.00	3.70	5.41	
863	8.3	12.1	32,511	2,684	2,688	14,721	13,628	5.07	4.02	5.48	
105	7.1	7.5	23,544	3,151	3,044	15,264	13,346	4.39	2.37	4.72	
830	6.1	8.1	25,746	3,173	3,125	14,273	12,544	4.01	3.34	4.21	
806	5.9	5.9	16,308	2,764	2,591	18,078	10,372	4.00		6.54	
812	5.7	6.4	18,768	2,886	3,045	22,538	18,499	6.07	3.67	7.30	
824	5.0	7.0	20,732	2,850	3,083	14,748	13,908	4.51	3.82	4.75	
848	4.9	8.6	20,155	2,098	1,944	20,790	12,992	6.68	5.09	7.71	
821	4.3	4.6	11,989	2,547	2,712	17,127	14,030	5.17	3.36	6.43	
840	4.0	4.2	12,449	2,943	3,055	15,273	13,165	4.31	3.60	5.10	
804	4.0	4.2	12,092	2,864	3,123	19,156	17,764	5.69	3.36	6.51	
836	3.5	3.7	10,879	2,947	3,046	22,921	10,406	3.42	3.77	7.57	
835	3.0	3.7	12,377	3,397	3,424	14,448	12,609	3.68	4.78	4.17	
862	3.0	6.1	14,396	2,004	0	15,443	0			5.44	
832	2.8	6.5	16,371	2,366	2,487	19,253	16,337	6.57	3.93	6.49	
822	2.7	6.3	16,338	2,436	2,487	11,928	8,864	3.56	6.04	5.58	
828	2.3	3.5	11,550	3,313	3,246	11,475	10,764	3.32	3.50	4.58	
108	2.0	2.2	6,225	2,747	2,655	12,024	9,137	3.44	2.57	4.17	
112	2.0	2.9	11,056	4,033	0	15,469	0		3.04	3.55	
146	1.0	2.8	10,074	4,363	0	17,482	0		3.75	3.69	
843	1.0	1.5	5,195	3,700	0	17,772	0		3.75	4.50	
858	1.0	1.6	3,820	2,198	0	14,400	0		2.30	5.20	
127	1.0	1.2	3,496	2,762	0	14,198	0		3.06	4.80	
156	1.0	1.2	5,129	4,673	0	12,793	0		3.12	2.76	

FACTORS FROM LABOR ENTERPRISES
27 CCST ACCOUNT FARMS, 1979
(ARRANGED BY MAN EQUIVALENTS OF ALL REGULAR LABOR)

MAN *			PER MAN EQUIVALENT							
EQUIVALENTS		TOTAL	HOURS WORKED		ANNUAL COST**		COST** PER HOUR			
ALL	ALL	HOURS	ALL	REG	ALL	REG	REG	PART	ALL	
REG	FARM	PER	REG	EXCL	REG	EXCL	EXCL	TIME	FARM	
LABOR	LABOR	FARM	LABOR	OPER	LABOR	OPER	OPER	LABOR	LABOR	
NO	NO	HR	HR	HR	\$	\$	\$	\$	\$	

1979 GROUP AVERAGES, ACCORDING TO MAN EQUIVALENT OF REGULAR LABOR:
THIRDS

HIGH	12.3	18.5	52,312	2,914	2,890	17,258	14,768	5.12	3.51	5.77
MED	3.8	5.4	14,604	2,668	2,859	17,684	13,901	5.00	3.96	6.02
LOW	1.6	2.6	8,098	3,358	2,796	14,171	9,588	3.44	3.46	4.31

ANNUAL AVERAGES- ALL FARMS, WEIGHTED BY MAN EQUIVALENTS:

1979	5.9	8.8	25,005	2,853	2,834	17,606	15,922	5.62	3.85	5.78
1978	5.1	7.9	22,783	2,914	2,942	16,402	15,249	5.18	3.51	5.18
1977	5.0	7.5	21,532	2,926	2,903	14,058	12,941	4.46	3.03	4.43
1976	4.5	6.9	19,870	2,947	3,038	14,708	13,208	4.35	2.75	4.49
1975	4.9	7.4	20,817	2,806	2,885	12,581	11,310	3.92	2.57	4.01

* LABOR CLASSES: ALL REGULAR - FULL TIME, YEAR ROUND, PERMANENT WORKERS
INCLUDING OPERATORS
PART TIME - OCCASIONAL, SUMMER AND SEASONAL HELP
UNPAID - A VALUE HAS BEEN PLACED ON UNPAID HELP
SPECIAL - PIECEWORK HELP

** INCLUDES ALL LABOR NON-WAGE COSTS SUCH AS HOUSING, SOC SEC, COMP, ETC.

COST OF ALL FARM LABOR
27 COST ACCOUNT FARMS 1979

LABOR CLASS	GROSS WAGE OR VALUE*	SOC SEC. WK COMP	BENEFITS, OTHER	TOTAL COST	TOTAL COST FOR HIGH LOW THIRD THIRD	
	\$	\$	\$	\$	\$	\$
----- ANNUAL COST PER MAN EQUIVALENT -----						
REGULAR:						
OPERATORS ONLY	16,399	1,085	4,136	21,620	27,797	14,714
REG- EXCL OPER	11,386	1,710	2,825	15,921	14,768	9,588
----- COST PER HOUR -----						
REGULAR:						
OPERATORS ONLY	5.66	0.37	1.43	7.46	9.52	4.60
REG- EXCL OPER	4.02	0.60	1.00	5.62	5.12	3.44
PART TIME	3.34	0.44	0.07	3.85	3.51	3.46
UNPAID FAMILY, ETC	3.02	0.00	0.00	3.02	4.50	3.00
SPECIAL	5.29	0.62	0.83	6.74	7.33	7.40

* OPERATOR'S ESTIMATE OF THE COST IF HE HAD HIRED THE WORK DONE.

AVERAGE LABOR FORCE PER FARM
27 COST ACCOUNT FARMS, 1979

ITEM	SIZE GROUP *			ALL FARMS
	HIGH THIRD	MEDIUM THIRD	LOW THIRD	
NUMBER OF FARMS	9	9	9	27
----- MAN EQUIVALENTS -----				
ALL REGULAR LABOR:				
RANGE	31.8 TO 5.7	5.0 TO 2.8	2.7 TO 1.0	31.8 TO 1.0
AVERAGE	12.3	3.8	1.6	5.9
ALL FARM LABOR- AVG	18.5	5.4	2.6	8.8

LABOR CLASS	MONTHS OF WORK PERFORMED			
ALL REGULAR	147	46	19	71
PART TIME	42	8	10	20
UNRAID FAMILY, ETC	0	0	2	1
SPECIAL	33	10	1	15
TOTAL MONTHS	222	64	32	107

* SIZE OF FARM IS BASED ON MAN EQUIVALENTS OF ALL REGULAR LABOR

FRUIT FARMS

FACTORS FROM LABOR ENTERPRISES
7 COST ACCOUNT FARMS, 1979
(ARRANGED BY MAN EQUIVALENTS OF ALL REGULAR LABOR)

FARM NO	MAN * EQUIVALENTS		TOTAL HOURS PER FARM HR	PER MAN EQUIVALENT		ANNUAL COST**		COST** PER HOUR		
	ALL	ALL		HOURS WORKED				REG	PART	ALL
	REG	FARM		REG	EXCL	REG	EXCL	EXCL	TIME	FARM
	LABOR	LABOR		LABOR	OPER	LABOR	OPER	OPER	LABOR	LABOR
	NO	NO		HR	HR	\$	\$	\$	\$	\$
802	13.5	31.2	83,910	2,692	2,605	12,353	11,752	4.51	3.63	5.22
863	8.3	12.1	32,511	2,684	2,688	14,721	13,628	5.07	4.02	5.48
848	4.9	8.6	20,155	2,098	1,944	20,790	12,992	6.68	5.09	7.71
862	3.0	6.1	14,396	2,004	0	15,443	0			5.44
832	2.8	6.5	16,371	2,366	2,487	19,253	16,337	6.57	3.93	6.49
822	2.7	6.3	16,338	2,436	2,487	11,928	8,864	3.56	6.04	5.58
828	2.3	3.5	11,550	3,313	3,246	11,475	10,764	3.32	3.50	4.58

1979 GROUP AVERAGES, ACCORDING TO MAN EQUIVALENT OF REGULAR LABOR:

THIRDS

HIGH	10.9	21.7	58,211	2,688	2,647	13,537	12,690	4.79	3.83	5.35
MED	3.6	7.1	16,974	2,156	2,216	18,495	14,665	6.63	4.51	6.55
LOW	2.5	4.9	13,944	2,875	2,867	11,702	9,814	3.44	4.77	5.08

ANNUAL AVERAGES- ALL FARMS, WEIGHTED BY MAN EQUIVALENTS:

1979	5.4	10.6	27,890	2,553	2,574	14,657	12,660	4.92	4.24	5.64
1978	4.0	9.5	25,904	2,602	2,685	13,733	12,180	4.54	3.55	4.95
1977	3.6	8.8	24,301	2,671	2,754	13,053	11,439	4.15	2.92	4.21
1976	3.2	7.1	19,225	2,597	2,665	13,359	10,511	3.94	2.95	4.44
1975	3.5	7.0	19,141	2,668	2,817	11,839	9,797	3.48	2.81	4.02

* LABOR CLASSES: ALL REGULAR - FULL TIME, YEAR ROUND, PERMANENT WORKERS
INCLUDING OPERATORS
PART TIME - OCCASIONAL, SUMMER AND SEASONAL HELP
UNPAID - A VALUE HAS BEEN PLACED ON UNPAID HELP
SPECIAL - PIECEWORK HELP

** INCLUDES ALL LABOR NON-WAGE COSTS SUCH AS HOUSING, SOC SEC, COMP, ETC.

FRUIT FARMS

COST OF ALL FARM LABOR
7 COST ACCOUNT FARMS 1979

LABOR CLASS	GROSS WAGE OR VALUE*	SOC SEC, WK COMP	BENEFITS, OTHER	TOTAL COST	TOTAL COST FOR	
	\$	\$	\$	\$	HIGH THIRD**	LOW THIRD**
ANNUAL COST PER MAN EQUIVALENT						
REGULAR:						
OPERATORS ONLY	15,048	1,232	2,142	18,422	18,577	12,700
REG- EXCL OPER	9,837	1,590	1,233	12,660	12,690	9,814
COST PER HOUR						
REGULAR:						
OPERATORS ONLY	5.99	0.49	0.85	7.33	6.70	4.52
REG- EXCL OPER	3.82	0.62	0.48	4.92	4.79	3.44
PART TIME	3.64	0.52	0.08	4.24	3.83	4.77
UNPAID FAMILY, ETC	4.50	0.00	0.00	4.50	4.50	0.00
SPECIAL	5.49	0.81	0.64	6.94	7.74	9.45

* OPERATOR'S ESTIMATE OF THE COST IF HE HAD HIRED THE WORK DONE.

** GROUPED ACCORDING TO MAN EQUIVALENTS OF ALL REGULAR LABOR.

AVERAGE LABOR FORCE PER FARM
7 COST ACCOUNT FARMS, 1979

ITEM	SIZE GROUP *			ALL FARMS
	HIGH THIRD	MEDIUM THIRD	LOW THIRD	
NUMBER OF FARMS	2	3	2	7
MAN EQUIVALENTS				
ALL REGULAR LABOR:				
RANGE	13.5 TO 8.3	4.9 TO 2.8	2.7 TO 2.3	13.5 TO 2.3
AVERAGE	10.9	3.6	2.5	5.4
ALL FARM LABOR- AVG	21.7	7.1	4.9	10.6
LABOR CLASS	MONTHS OF WORK PERFORMED			
ALL REGULAR	131	43	30	64
PART TIME	70	12	25	32
UNPAID FAMILY, ETC	2	0	0	1
SPECIAL	57	30	4	30
TOTAL MONTHS	260	85	59	127

* SIZE OF FARM IS BASED ON MAN EQUIVALENTS OF ALL REGULAR LABOR

DAIRY FARMS

FACTORS FROM LABOR ENTERPRISES
18 COST ACCOUNT FARMS, 1979
(ARRANGED BY MAN EQUIVALENTS OF ALL REGULAR LABOR)

FARM NO	MAN * EQUIVALENTS		TOTAL HOURS PER FARM	PER MAN EQUIVALENT			ANNUAL COST**		COST** PER HOUR		
	ALL	ALL		HOURS WORKED	REG EXCL OPER	REG EXCL OPER	ALL	REG	REG	PART	ALL
	REG	FARM		REG			REG	EXCL	EXCL	TIME	FARM
	LABOR NO	LABOR NO		LABOR HR			LABOR \$	OPER \$	OPER \$	LABOR \$	LABOR \$
834	11.1	12.5	41,534	3,339	3,387	18,745	16,924	5.00	3.70	5.41	
105	7.1	7.5	23,544	3,151	3,044	15,264	13,346	4.39	2.37	4.72	
830	6.1	8.1	25,746	3,173	3,125	14,273	12,544	4.01	3.34	4.21	
806	5.9	5.9	16,308	2,764	2,591	18,078	10,372	4.00		6.54	
812	5.7	6.4	18,768	2,886	3,045	22,538	18,499	6.07	3.67	7.30	
824	5.0	7.0	20,732	2,850	3,083	14,748	13,908	4.51	3.82	4.75	
821	4.3	4.6	11,989	2,547	2,712	17,127	14,030	5.17	3.36	6.43	
840	4.0	4.2	12,449	2,943	3,055	15,273	13,165	4.31	3.60	5.10	
804	4.0	4.2	12,092	2,864	3,123	19,156	17,764	5.69	3.36	6.51	
836	3.5	3.7	10,879	2,947	3,046	22,921	10,406	3.42	3.77	7.57	
835	3.0	3.7	12,377	3,397	3,424	14,448	12,609	3.68	4.78	4.17	
828	2.3	3.5	11,550	3,313	3,246	11,475	10,764	3.32	3.50	4.58	
108	2.0	2.2	6,225	2,747	2,655	12,024	9,137	3.44	2.57	4.17	
112	2.0	2.9	11,056	4,033	0	15,469	0		3.04	3.55	
146	1.0	2.8	10,074	4,363	0	17,482	0		3.75	3.69	
843	1.0	1.5	5,195	3,700	0	17,772	0		3.75	4.50	
127	1.0	1.2	3,496	2,762	0	14,198	0		3.06	4.80	
156	1.0	1.2	5,129	4,673	0	12,793	0		3.12	2.76	

1979 GROUP AVERAGES, ACCORDING TO MAN EQUIVALENT OF REGULAR LABOR:

THIRDS											
HIGH	6.8	7.9	24,439	3,027	3,046	17,274	14,266	4.66	3.38	5.49	
MED	3.5	4.0	11,889	3,002	3,101	16,733	13,123	4.27	3.73	5.73	
LOW	1.3	2.0	6,863	3,713	2,655	14,956	9,137	3.44	3.22	3.91	

ANNUAL AVERAGES-- ALL FARMS, WEIGHTED BY MAN EQUIVALENTS:

1979	3.9	4.6	14,397	3,107	3,114	17,038	14,661	4.71	3.56	5.21	
1978	3.7	4.5	13,857	3,113	3,200	15,582	13,695	4.28	3.08	4.74	
1977	3.5	4.3	13,387	3,144	3,154	13,230	11,588	3.67	2.82	4.03	
1976	3.5	4.4	13,374	3,098	3,251	13,556	11,515	3.54	2.50	4.04	
1975	3.8	4.6	13,523	2,988	3,140	12,270	10,442	3.33	2.28	3.84	

* LABOR CLASSES: ALL REGULAR - FULL TIME, YEAR ROUND, PERMANENT WORKERS
INCLUDING OPERATORS
PART TIME - OCCASIONAL, SUMMER AND SEASONAL HELP
UNPAID - A VALUE HAS BEEN PLACED ON UNPAID HELP
SPECIAL - PIECEWORK HELP

** INCLUDES ALL LABOR NON-WAGE COSTS SUCH AS HOUSING, SOC SEC, COMP, ETC.

DAIRY FARMS

COST OF ALL FARM LABOR
18 COST ACCOUNT FARMS 1979

LABOR CLASS	GROSS WAGE OR VALUE*	SOC SEC, WK COMP	BENEFITS, OTHER	TOTAL COST	TOTAL COST FOR	
	\$	\$	\$	\$	HIGH THIRD**	LOW THIRD**
ANNUAL COST PER MAN EQUIVALENT						
REGULAR:						
OPERATORS ONLY	15,552	880	3,587	20,019	21,834	15,438
REG- EXCL OPER	10,136	1,561	2,964	14,661	14,266	9,137
COST PER HOUR						
REGULAR:						
OPERATORS ONLY	5.02	0.23	1.16	6.46	7.52	4.30
REG- EXCL OPER	3.25	0.50	0.96	4.71	4.66	3.44
PART TIME	3.12	0.37	0.07	3.56	3.38	3.22
UNPAID FAMILY, ETC	2.73	0.00	0.00	2.73	0.00	3.00
SPECIAL	7.12	1.41	0.92	9.45	0.00	0.00

* OPERATOR'S ESTIMATE OF THE COST IF HE HAD HIRED THE WORK DONE.

** GROUPED ACCORDING TO MAN EQUIVALENTS OF ALL REGULAR LABOR.

AVERAGE LABOR FORCE PER FARM
18 COST ACCOUNT FARMS, 1979

ITEM	SIZE GROUP *			ALL FARMS
	HIGH THIRD	MEDIUM THIRD	LOW THIRD	
NUMBER OF FARMS	6	6	6	18
MAN EQUIVALENTS				
ALL REGULAR LABOR:				
RANGE	11.1 TO 5.0	4.3 TO 2.3	2.0 TO 1.0	11.1 TO 1.0
AVERAGE	6.8	3.5	1.3	3.9
ALL FARM LABOR- AVG	7.9	4.0	2.0	4.6
LABOR CLASS	MONTHS OF WORK PERFORMED			
ALL REGULAR	82	42	16	47
PART TIME	13	4	5	7
UNPAID FAMILY, ETC	0	1	2	1
SPECIAL	0	1	0	0
TOTAL MONTHS	95	48	23	55

* SIZE OF FARM IS BASED ON MAN EQUIVALENTS OF ALL REGULAR LABOR

ESTIMATED VALUE OF OPERATORS' LABOR AND MANAGEMENT
New York Cost Account Farms, 1979

Item	Average Value Per Operator	
	Dairy Farms	Fruit Farms
Number of farms	18	7
Number of operators	31	13
Hours worked per year	3,097	2,514
Cash value of labor and management	\$15,552	\$15,048
Housing, farm products, other costs	<u>4,467</u>	<u>3,374</u>
Total value	\$20,019	\$18,422
Cost per hour	\$6.46	\$7.33

On the New York Cost Account farms, the operators estimated the value of their labor and management and kept records of the costs of fringe benefits. About 37 percent of the Cost Account farms were incorporated, which permits benefits such as Social Security, Workmen's Compensation, medical and retirement plans to be included as a business expense for tax purposes. This accounts for most of the "Other" costs for the operators.

COSTS FOR HIRED PART-TIME AND PIECEWORK LABOR
New York Cost Account Farms, 1979

Item	Average Cost Per Hour		
	Dairy Farms	Fruit Farms	
	Part-time	Part-time	Piecework
Number of farms reporting	11	6	6
Hours reported per farm	1,957	8,512	7,922
Gross wage	\$3.12	\$3.64	\$5.49
Social Security and Workmen's Compensation	.37	.52	.81
Other benefits	<u>.07</u>	<u>.08</u>	<u>.64</u>
Total	\$3.56	\$4.24	\$6.94

Part-time and piecework labor is hired for seasonal work or to assist the regular workers at peak periods. Fruit Farms used sizable amounts of such labor. For all 25 farms reporting part-time help, the average cost per hour was \$3.85, with fringe benefit costs accounting for about two percent of the total. This compares with the average cost of \$5.62 per hour for regular hired workers where fringe benefits accounted for about 28 percent of the total cost. Fruit piecework employees on six farms had the highest cost per hour of \$6.94.

LABOR COSTS FOR REGULAR HIRED WORKERS*
New York Cost Account Farms, 1979

Item	Dairy Farms		Fruit Farms	
	Per Worker	Per Hour	Per Worker	Per Hour
Number of farms reporting	13		6	
Number of workers	39		25	
Hours worked per year	3,114		2,574	
Gross wage	\$10,136	\$3.25	\$9,837	\$3.82
Social Security and Workmen's Compensation	1,561	.50	1,590	.62
Other benefits	2,964	.96	1,233	.48
Total	\$14,661	\$4.71	\$12,660	\$4.92

* Excluding operators.

Cost Account farms keep detailed records on all phases of their operations. This provides a type of detail that is not readily available elsewhere. An examination of the labor records for 1979 gives an indication of the hours worked and labor costs on these "better than average" New York farms. On 13 dairy farms, 39 regular employees worked an average of 3,114 hours for the year or an average of 60 hours per week. Six fruit farms had 25 regular employees working an average of 2,574 hours per worker or an average of 50 hours per week. Dairy farm workers received just over \$10,000 each in wages on the average. Employee benefits totalling about \$4,500 brought the total labor cost of regular, hired workers on these dairy farms to \$14,661 for the year or \$4.71 per hour. Fruit farm workers received nearly \$10,000 in wages and with their benefits of \$2,823 each, labor costs totalled \$12,660 for the year or \$4.92 per hour.

Benefits provided for regular, hired farm employees varied widely from farm to farm. The following three tables indicate values and ranges in values for the major benefits provided these workers. These figures do not include employer costs of Social Security and Workmen's Compensation. The first table shows average values for 14 Cost Account farms providing this information. The other two tables separate 13 farms into groups by type of farm - 9 dairy farms and 4 fruit farms.

VALUE OF FRINGE BENEFITS PROVIDED REGULAR HIRED FARM WORKERS
14 New York Cost Account Farms, 1979

Fringe Benefits	Farms providing the benefit	Man equiv.	For workers receiving the benefits	
	No.	No.	Average value per month	Range in value per month
			\$	\$
Housing	14	45	147	85-225
Electricity	11	37	52	25- 83
Fuel	13	37	82	32-140
Health Insurance	16	74	62	16-101
Retirement, Life Ins.	7	48	169	7-195
Farm products	9	41	37	11- 90
Other	6	14	65	5-103

VALUE OF FRINGE BENEFITS PROVIDED REGULAR HIRED FARM WORKERS
DAIRY FARMS
9 New York Cost Account Farms, 1979

Fringe Benefits	Farms providing the benefit No.	Man equiv. No.	For workers receiving the benefits	
			Average value per month \$	Range in value per month \$
Housing	9	21	169	130-225
Electricity	7	16	57	39- 83
Fuel	9	15	97	32-140
Health Insurance	11	28	63	16- 91
Retirement, Life Ins.	3	3	31	23- 42
Farm products	8	22	35	11- 90
Other	5	13	66	5-103

VALUE OF FRINGE BENEFITS PROVIDED REGULAR HIRED FARM WORKERS
FRUIT FARMS
4 New York Cost Account Farms, 1979

Fringe Benefits	Farms providing the benefit No.	Man equiv. No.	For workers receiving the benefits	
			Average value per month \$	Range in value per month \$
Housing	4	11	107	85-200
Electricity	3	7	49	25- 69
Fuel	3	7	73	33-114
Health Insurance	4	21	85	19-101
Retirement, Life Ins.	3	19	157	7-180